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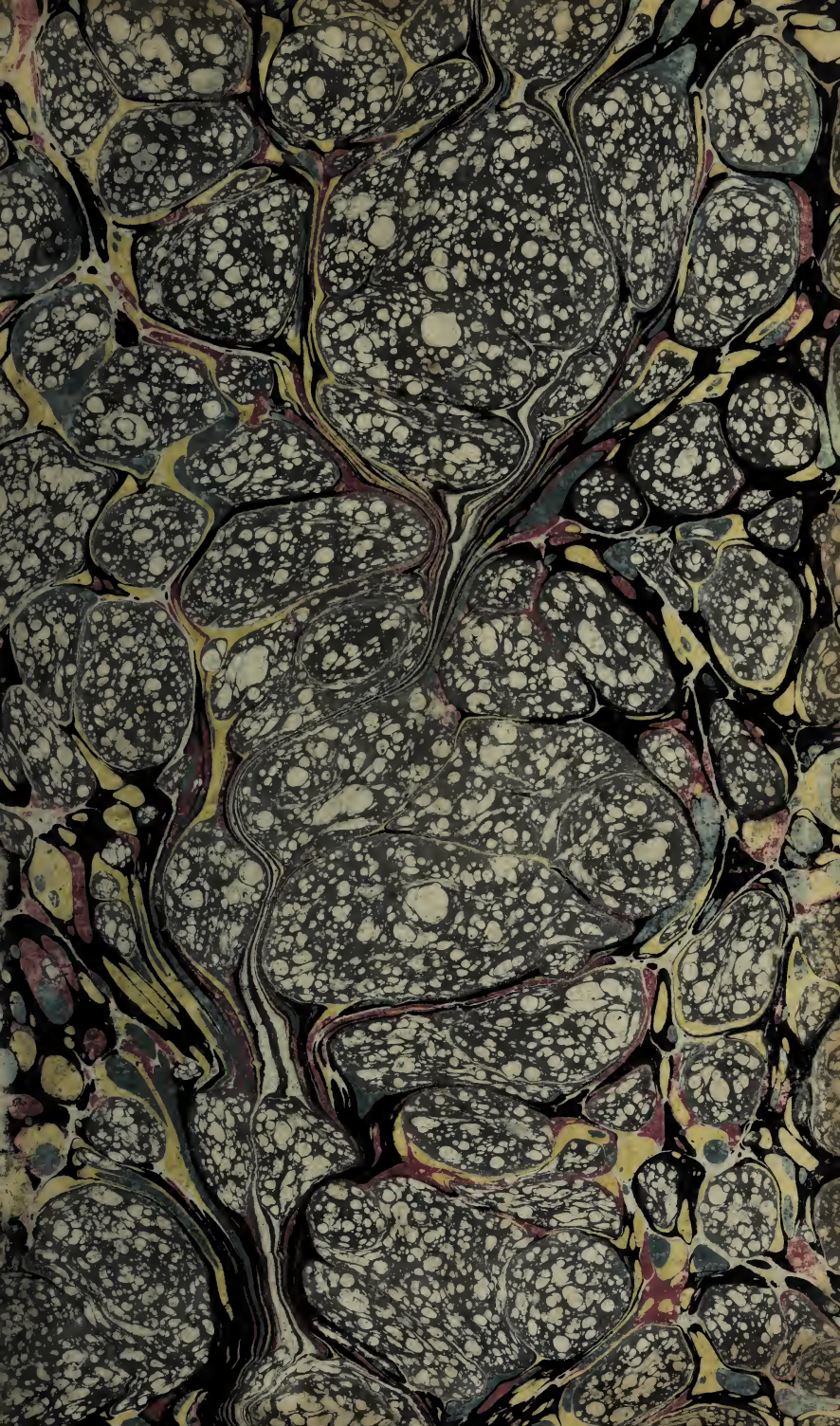

THE

Commercial Revenue Guide

FOR

TRANSACTING BUSINESS

IN THE

PORT OF DUBLIN, &c.

CONTAINING

INSTRUCTIONS RELATIVE TO ENTRIES, DRAWBACKS, REPAYMENTS, BOUNTIES, &c. &c.

SUNDRY EXTRACTS AND OBSERVATIONS

FROM THE

REVENUE LAWS,

COUNTERVAILING DUTIES, AND OTHER TABLES OF DUTIES, DRAWBACKS, BOUNTIES, &c.

DIRECTIONS TO MASTERS OF SHIPS,

INCLUDING

THE WHOLE SUBSTANCE OF THE MANIFEST ACT, &c.

FORMING THROUGHOUT

A COLLECTION OF USEFUL AND INTERESTING PARTICULARS.

BY PETER J. HODGSON,

OF THE REVENUE,

ONE OF THE PRO-SURVEYORS GENERAL.

DUBLIN:

PRINTED BY J. & J. CARRICK,

BEDFORD-ROW.

1801.

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Mr. 12, 25.

This Work is, by Permiſſion, humbly dedicated to the Committee and Company of the Commercial Buildings, Dublin, by their

Moſt obedient,

And devoted,

Humble Servant,

Peter J. Hodgson.

9th May, 1801.

136121

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To the Merchants of the City of Dublin.

Gentlemen,

A period of thirty-six years has elapsed, since any production of this sort appeared before the Public; many inconveniences must therefore have arisen to mercantile people for want of a similar publication. In such a lapse of time, a variety of changes has taken place in Revenue affairs.—The laws relating to Revenue being so extensive and various as to require close study and application, in order to obtain the desired information upon any point not in the usual course of business; I have therefore endeavoured to collect and arrange such parts thereof, both English *and* Irish, *as appeared (from an experience of ten years in sundry departments of Revenue business) most immediately necessary, assisted by a strict survey of all the Revenue laws now of force in this Kingdom, &c.*

To be informed of such rules and regulations as affect or concern mercantile transactions, should be a principal object of every person who has, or is designed to have property engaged therein; and where any irregularity or accident happens to the prejudice of the merchant, the plea *of* ignorance of those forms, *or* mistake through hurry *is a pretext apparently rather vague than creditable, and derogatory to that character (however fallible) of knowledge and respectability which should ever attach to a merchant.*

My humble efforts have been to lay down a select variety of those forms in a concise and explanatory manner; and where not totally inserted, still adhering to the spirit of the law.

To

To enter more largely on a work of this kind, would require an abler head; and much more labor and time than circumſtances on my part would admit.—If, at a future day, any imperious occaſion ſhall occur, and, that my feeble talent can preſume on the taſk, I ſhall conſider it the higheſt ambition of my life to devote myſelf to your ſervice.

I am,

Gentlemen,

With the greateſt Reſpect

And Humility,

Your obedient Servant,

PETER J. HODGSON.

Dublin, 1801.

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ERRATA.

Page 20 line 6, for 75 pipes, read 75 *parts*
21 French Wine, for 5 Pipes, read 5 *Tons.*

PREFACE.

When it is considered,

THE *great trouble and difficulty in going through Cuſtom Houſe buſineſs, chiefly from the ignorance of thoſe forms which the protection and advantage of the Revenue render neceſſary, —the inconvenience and delay attending tranſaction of ſuch buſineſs, frequently complained of, —an intimate knowledge thereof, in the preſent ſtate of things, only to be acquired by long experience and conſtant aſſiduous attention,— even thoſe moſt conſtantly engaged there, at a loſs when employed in any matter out of the beaten track,—and the loſs of time by young traders, and other perſons coming to the Cuſtom Houſe,—the utility of a guide containing full information on all theſe ſubjects, muſt be generally acknowledged.*

Since publication of Eaton's Book of Rates in 1765, *no guide has been publiſhed.—The great change effected by the Conſolidation of the Duties, has rendered that publication now almoſt uſeleſs; and, excepting the few copies remaining in poſſeſſion of old traders, ſcarcely ſeen. Not only the part relative to duties, but a great part of the inſtructions uſeleſs; owing to the changes which neceſſarily follow ſuch a revolution as took place in the Conſolidation of the Duties, and ſuch a lapſe of time; and a new order of things having taken place, alſo, by the Union Act.—The Editor hopes to obviate the inconveniences ariſing from thoſe innovations, perſuaded, that a ſimple peruſal will give a more complete inſight than could be acquired by years attendance.*

The work is compriſed under the following general heads, viz.

1. *The manner of making Entries Inwards and Outwards, with Inſtructions for paſſing them.*

2. *Sundry Obſervations and Extracts from the Revenue Laws.*

3. *Examples*

3. *Examples of ſundry Forms of Entries.*

4. *Inſtructions relative to Drawbacks, Bounties, Re-payments, &c.*

5. *Several uſeful Liſts and Tables of Duties, Drawbacks, &c.*

6. *Directions to Maſters of Ships,—in which is included the whole ſubſtance of the Manifeſt Act, &c. &c. &c.*

Forming in the whole, a collection of uſeful and intereſting particulars, for the information and diſpatch of Merchants and others having frequent or occaſional buſineſs in the Cuſtom Houſe; but, more eſpecially, to ſuch perſons as are intended to tranſact the Out-buſineſs of mercantile houſes in this City; to whom the Editor preſumes its utility will appear evident, from the many material changes that have taken place, as above ſtated, in Revenue Affairs.

DUBLIN, 1801.

ENTRIES

INWARDS AND OUTWARDS,

HOW TO BE MADE.

ALL goods muſt be entered in the name of the true Proprietor, otherwiſe great penalties will be incurred, viz.

Goods entered in the name of any other perſon than the very Owner or Proprietor, (being not ſold, bargained or contracted for, before ſuch entry, or before the arrival of ſuch goods) are forfeited, or their value. *Act of Cuſtom*, § 20.

By the Act of Exciſe, *Sect.* 18 *and* 29, Goods entered in any other than the name of the real Importer, or in the name of any known Merchant, or other perſon to colour ſuch goods, whether with or without the conſent of ſuch known merchant, &c. are forfeited, or their value.

All

All goods muſt be entered under their true and proper denominations, and ought to be expreſſed in the very terms of the ſchedules of the money bill; otherwiſe, they are ſubject to forfeiture.—If any doubt ariſes as to the quality or quantity, you may enter them by Bill of View.

The law ſuppoſes every entry to be a full and perfect account, both as to the quantity and quality of the goods contained in the outward bulk, expreſſed therein, and declares, "That all goods ſhort "or unduly entered, either as to quantity or quali- "ty, ſhall be forfeited, or their value. And for "the ſafety of ſuch Merchant, who for want of Bills "of Lading, or other juſt cauſe, cannot make a full "and perfect entry, the law has provided, That any "ſuch Merchant making voluntary oath, that he "knows not the juſt and true quantity and quality "of ſuch goods, may have a warrant for bringing "them to the Cuſtom Houſe-quay, where they ſhall "be viewed in preſence of an officer." And ſuch of ſaid goods as ſhall afterwards be ſhort or unduly entered, ſhall be forfeited, or their value.

All entries are to be ſigned by the Merchant Proprietor, or ſome perſon for whom he ſhall be reſponſible, in which ſhall be expreſſed the name of the ſhip, and the maſter, of what place, and from whence freighted, with the marks and numbers of each outward bulk in the margin, and the quantities and qualities of all the goods each outward bulk contains.

The Act of Cuſtoms, Section 16, impoſes a penalty of 10l. for every entry not made in the preſcribed form.

All

All entries ought to be fairly and legibly written, and the quantity of the goods therein mentioned to be ſet down in words at length, without abbreviation or figures, (except ſuch as are marks of each outward bulk) nor ought any entry be paſſed which is any way obliterated, interlined, or altered.

Goods are to be entered according to the weights and meaſures by which they are rated in the money bill —If rated by the ell for one duty, and the ſquare yard for another, (as are ſeveral foreign linens) enter ſo many ells, containing ſo many ſquare yards. If rated by the ſquare yard, (as in the caſe of ſeveral cotton manufactures, ſuch as callicoes, muſlins, &c.) where the denomination is more than yard wide, or may be leſs, enter the number of running yards containing ſo many ſquare yards: For inſtance, one piece containing ſixty yards of ſix-fourth wide Muſlin (plain, coloured, worked or figured, Britiſh or foreign, as the caſe may be) are equal to ninety ſquare yards.—If by the value for one duty, and the pound weight for another, as of ſeveral ſilk manufactures, ſaddlery, and other leather manufactures, &c. enter ſo many pounds weight of each denomination, value ſo much, and ſo on in any other like inſtance.

Goods which pay no duty, are to be particularly entered, both as to quantity and quality, being liable to the ſame penalties for undue entry, as if they were ſubject to duty.

Goods coming from Great Britain without being accompanied by the proper documents, are chargeable with the foreign duty, unleſs the Commiſſioners make a ſpecial order to the contrary.

No

No goods can be entered before the veſſel is invoiced.

All entries of goods, *rated* and *unrated*, may be ſuppoſed to conſiſt of four columns. The *firſt* is the margin, in which are contained the marks and numbers of the outward bulk.—The ſecond, contains the denominations and quantities of the goods, or inward content of *each outward bulk*, which muſt always be expreſſed in words at length. The *third*, contains the value as *ſworn*, or (if by a known quaker) *affirmed* to by the Merchant.—The *fourth*, contains the duties.

All entries of *rated goods only*, inwards, conſiſt of three columns; the *third*, in the preceding inſtance being unneceſſary here.

All entries free of duty, conſiſt of three columns, the *firſt* and *ſecond* as above; the *third*, a blank margin.

But for general obſervation, a ſpace of $2\frac{1}{2}$ inches, is ſufficient in all caſes for values and duties.

Four copies of each entry, are required for the Cuſtom Houſe; and I would recommend a fifth, to be preſerved by the Merchant to ſet down the duty, fees, &c. ſeparately, for his ſubſequent ſatisfaction in ſimilar entries, and as a reference in caſe of drawback on exportation.

In extracting the ſeveral articles from an Invoice, care muſt be taken not to put two different denominations in one line, but to have each deſcription of article and its value, including its *proportion* of expences, in Iriſh money ſeparately ſtated; except, when

when the articles are too numerous; in which caſe, the expences may be ſtated at the bottom, including freight, inſurance, *(if inſured)* value of packages, brokerage, and ſhipping charges, and in fine, every charge attending the goods 'till they are unſhipped, without comprehending the duty. But where there are goods *rated* and *unrated* in the ſame entry, the charges are added only in the proportion which the unrated goods bear to the expences of the whole.

Suppoſe, therefore, a package of rated and unrated goods were to be entered, the Merchant, for his guide, has this

GENERAL RULE

To find the proportion of charges on unrated Goods.

As the value of the *whole package* is to the entire expences attending it, ſo is the value of the *unrated goods* contained therein, to their proportion.——— (Which is to be added at the bottom.) And ſo on, for each package according to its contents.—

No alteration or inſertion whatever ſhould be made after the Collector has ſigned the warrant, except in caſe of immediate diſcovery of ſhort payment of duty, or other juſt cauſe, which the Collector muſt be made acquainted with.

But no warrant can be altered by any means, after it is delivered to the Landwaiter, without leave from the Commiſſioners; for, although no fraud is intended, if any omiſſion takes place, the Merchant is ſubjected to great inconveniences.

Poſt

Poſt entries on beer and ale, ſpirits, wines, coffee, hops, and ſugars; ſhall be made within twenty-one days after they ſhall be gauged or weighed reſpectively, by the proper Officer, or in default thereof, the Merchant or other perſon importing the ſame, ſhall forfeit the ſum of fifty pounds. 40 *G.* 3. *Rev. Act*, § 92.

All goods entered *ad valorem*, are to be ſworn, or (if by a known quaker) affirmed to, by the real Owner or Proprietor, before the proper Officer in the *Long Room*.

But the perſon duly authorized, and for whom the Proprietor ſhall be reſponſible, in caſe of the Owner or Proprietor's inability to attend from ſickneſs, abſence from town, or other juſt cauſe, ſwearing or affirming to ſuch inability, may enter the goods for him in his abſence.

The Merchant having five copies of the entry, (the fifth being for his own uſe) made out, is to proceed as follows:

The

The ſeveral ſteps requiſite in paſſing an Entry through the ſeveral Offices, are as follow:

1. To the Cocket Office, *(quay ſide of the Cuſtom Houſe, near the centre)* to certify on the entry, the growth, produce, or manufacture of the goods, agreeable to the *Cocket.*

This ſtep *does not apply to Entries outwards, goods from foreign countries, or by the packets from England.*

2. ——— Cuſtomer and Collector, *(Long Room)* for computation of the duties.

3. ——— Collector, *(Long Room)* to pay the duty, where two copies are kept, and two returned, one of which, ſigned by the Collector, is the warrant.

4. ——— Clerk of the Commiſſioners' Cheque Book. *(Long Room.)*

5. To the

5. To the Cuſtomer and Collector, *(Long Room)* for his ſignature to the warrant.

6. ——— Comptroller, *(Long Room)* for his ſignature, with whom a copy of the entry is to be left.

7. ——— Landwaiter, *(on the Quay)* who examines the goods, and diſcharges them agreeable to entry; which diſcharge, is alſo to be ſigned by the Surveyor, before a gate note, or warrant to the Gate-keeper, can be obtained for ſuffering the goods to be taken away.

If ſuch goods as pay duty *ad valorem*, be entered at leſs than their true value, including all charges and expenſes prior to their being landed, the proper Officer may detain them, and pay the Merchant the value ſo aſcertained, and ten *per Cent.* thereon, as alſo the amount of duty paid.

SUNDRY

SUNDRY OBSERVATIONS,

AND

EXTRACTS

FROM THE

REVENUE LAWS.

THE duties on importation, and drawbacks on exportation of foreign goods, are not altered in any wife by the Act of Union; nor are the bounties and allowances on Iriſh growth, produce, or manufacture, exported to other countries than Great Britain, altered by the ſaid Act of Union.

Certain Britiſh goods are ſubject to duties on exportation from Ireland: a table of which is annexed.

Such goods as were, prior to the Union, to be entered *ad valorem* and pay duty as unrated, but which by the Union are now *Free*, are notwithſtanding to be entered in like manner, upon oath.

Brokers

Brokers are conſidered accountable to the crown for all ſurcharges, or ſhort payments of duty, on any entry or entries they may paſs for their employers.

Where liqueures, fruit preſerved in liquids or ſpirits, and other groceries in bottles are imported, the value of the glaſs and fruit muſt be ſeparately ſtated, as alſo the quantity of ſpirits contained therein, according to the neareſt eſtimate, for the computation of the *diſtinct duties* with which ſuch articles and their packages are chargeable.

Sheepſkins, tanned with bark, are to pay duty on importation as Baſil leather.

Lambſkins with the wool on, cannot be exported to any other country than Great Britain, under penalty of forfeiture thereof.

Hard ſoap, candles and ſtarch are not allowed to be imported into England in packages leſs than 224lb. net.

Rum or ſpirits, of the Britiſh Plantations in America, cannot be imported from thence or from England in any veſſel under the burthen of ſeventy tons;—and foreign brandy, ſtrong waters, or other ſpirits, cannot be imported from any place whatſoever in foreign parts in any ſhip or veſſel under the burthen of One hundred tons.

Spirits cannot be imported in caſks, bottles, jars, or other packages, under fifty gallons gauge, each.—Teas, in packages containing leſs than ten pounds each.—Tobacco, in packages leſs than 425lb. weight, each.—Except ſo much teas and ſpirits, for the uſe of the ſeamen on board, not exceeding in quantity more

more than one pound of tea, and two gallons of ſpirits, for each ſeaman. *Rev. Act*, 40 *G.* 3. §. 96.

All contracts and ſecurities for goods intended to be ſmuggled are void as between contractors, &c.

No bounty can be obtained on the exportation of ſugars refined in this kingdom, unleſs exported in the loaf complete and whole, being net; that is to ſay, of one uniform whiteneſs throughout, and which ſhall have gone through the operation of two or more clays ſince it was laſt in the pan, and ſhall have been properly and thoroughly dried in the ſtove, according to the preſent practice of refining: nor upon refined ſugar called baſtard, or ground powdered refined ſugar, or refined loaf ſugar broken in pieces, unleſs the ſame ſhall have been twice clayed, and properly dried in the ſtove: nor upon any candy, unleſs properly refined and manufactured, and freed from dirt or ſcum.

Refined ſugar, called lumps, having gone through three clays at leaſt ſince laſt in the pan, being net, as above, though exported without the ſmall ends or tips, are deemed complete and whole, and entitled to the bounty accordingly.

If the officer, on examination either before or after ſhipping, finds any ſugar entered for bounty to be leſs in quantity than the Exporter's endorſement, or entered under a wrong denomination, or not refined as directed by law, ſuch ſugar is forfeited.

Spirits, mixed with ſugar, ſugar-candy, ſyrop, or other glutinous ſubſtance, are prohibited to be imported

ported under forfeiture thereof, and the caſks or veſſels in which contained.

No drawback is allowed on foreign ſpirits exported in caſks or veſſels containing leſs than fifty gallons each.

Foreign hops imported cannot be vended except at ſuch times as the middle price of *Britiſh* hops, imported into this kingdom, exceeds nine pounds the hundred weight. But, on importation, is to be lodged, in the preſence of a Revenue Officer, under the joint locks of his Majeſty and the Importer, in ſuch ware-houſe, to be provided at the expence of the Importer or Proprietor, as ſhall be approved of by the Commiſſioners of the Revenue; not to be delivered out, unleſs the middle price of *Britiſh* hops imported ſhall have exceeded, at the time of landing or delivery out thereof, the ſum of nine pounds per hundred weight: notice whereof is to be given by the Commiſſioners, in the Dublin *Gazette*, after which foreign hops may be ſold for three months without being warehouſed.

There is an allowance, for tare, of ten pounds *per centum* for every bag or pocket of hops: eight pounds for every package of 425 pounds weight of tobacco, or more; and two pounds for every ſuch package, for nailage, which allowance on tobacco is not deducted on exportation.

Certain foreign articles, imported into this country from Great Britain, which have gone through a proceſs of manufacture or refinement there, ſo as to alter or change effectually the nature or ſubſtance thereof, are *free*, as Britiſh manufacture; except borax, brimſtone, camphire, ſaltpetre, and ſome other drugs

drugs and ſubſtances refined in England, which pay duty in any ſhape or ſtate.

The duties paid on crude brimſtone and ſaltpetre imported are drawn back, on proof being made that the ſame were uſed in making *vitriol* or *aquafortis*.

Starch may be imported *free of duty*, (on proof to the Commiſſioners of its being the manufacture of wheat) when the price of wheat is ſo high as to allow the importation thereof, either duty free, or at the loweſt duty.

Salt brought within three leagues of the coaſt is liable to duty, and if not invoiced within twenty-four hours ſhall be forfeited.

Salt imported cannot be landed before the duty is paid.

The duty on ſalt uſed in curing fiſh caught on the coaſt of Ireland, and ſalt uſed in bleaching, is drawn back, on proof thereof being made to the ſatisfaction of the Commiſſioners.

There is a drawback of two ſhillings per buſhel allowed on ſalt made of rock ſalt imported and uſed in curing fiſh, on proof as before mentioned.

On exportation of *Engliſh* or *Iriſh* ſalt to foreign parts, the Merchant, Exporter or Owner, muſt enter into bond for the due landing thereof:—certificate of which to be returned to the proper Officer at the port or place where landed, within ſix months from the date of bond.——If coaſtwiſe, a cocket muſt be taken out and a bond entered into in like

manner; and certificate of landing to be returned within three months from the date of cocket. The ſum in the bond in both caſes, is at the rate of ſix ſhillings and eight pence for every buſhel ſo exported, except ſalt for ſhips uſe for the voyage, and ſalt uſed in curing fiſh.

Raw ſilk the growth and culture of the *Britiſh Plantations* in *America*, imported with proper certificates, is *free*.

Linens made in *Germany* and *Sileſia*, and after bleached in *Holland* and imported from thence, are to be rated and pay duty as Holland linens.

Germany and *Sileſia* linens not above three quarters and half broad, commonly called long lawns or narrow Germany, are accounted lawns, and are to pay the duties in like proportion as when cut into quarter pieces.

Goods ſhipped or unſhipped without performing requiſites, are ſubject to forfeiture.

Where goods are taken away before duty is paid, goods ſubſequently entered are liable to all duty and charges.

Goods ſaved out of any veſſel forced on ſhore or ſtranded (not being wrecked goods,* *Jetſam*,†

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* *Wrecked goods* are ſuch as are thrown or left on land by the ſea, and belong to the King by his prerogative, or ſuch other perſons to whom the King hath granted wreck.

† *Jetſam*, is any thing thrown out of a ſhip, being in danger of wreck, and afterwards the ſhip periſhes.

Flotſam,‡

Flotſam,† or *Lagan*;‖) are to be entered as if regularly imported, and after ſalvage and other charges paid, are ſubject to duty, and the Owners entitled to drawback on exportation, and the like allowances and abatements as if regularly imported.

Goods loſt at ſea, which paid duty at the time of ſhipping for exportation; upon proof of the ſame being made to the ſatisfaction of the Lord Treaſurer, or any of the Barons of the Exchequer, the like quantity may be exported *free of duty*. *R. A.* 40. *G.* 3. § 102.

Goods not claimed within twenty-one days after ſeizure, are forfeited.

Claims of goods ſeized, void; unleſs ſome houſe in the diſtrict be mentioned at the foot, for leaving notices.

Notice or ſummons left with any one above the age of ſixteen reſiding at ſuch houſe, as valid as if perſonal, on affidavit of ſervice.—If no one reſide there on whom it can be ſerved, poſting on the door eight days before, ſufficient; and cauſe heard as if an appearance.

Periſhable goods ſeized, may be ſold at any time after ſeizure, by order from the commiſſioners.——

 Ships,

† *Flotſam*, is when a ſhip periſhes and the goods float upon the ſea.

‖ *Lagan*, is ſuch heavy goods as the mariners in danger of ſhipwreck caſt into the ſea with a buoy or cork faſtened to them, that they may find and have them again. If the ſhip periſh they are called *Lagan*, or *Ligan a Ligando*; and ſuch goods,

Ships, veſſels, boats or beaſts of burden, are deemed periſhable.

Sugars imported from the Britiſh Plantations without being attended with, or included in the uſual certificate, deemed foreign ſugars, and are to pay duty as ſuch; unleſs it ſhall appear to the ſatisfaction of the Commiſſioners, that ſuch ſugars not included in the certificate, are really the growth, product, or manufacture of the *Britiſh* Plantations, and that no fraud was intended.—Clayed ſugars are to pay duty and receive drawbacks, and be ſubject to the like regulations as *Muſcovado* ſugar.

By the *Rev. Act*, 40 *G.* 3. § 123. It is enacted, "That it ſhall not be lawful to import tobacco at "any port or place in this kingdom, ſave and except the ports of *Dublin*, *Drogheda*, *Dundalk*, "*Newry*, *Belfaſt*, *Galway*, *Limerick*, *Londonderry*, "*Cork*, *Youghall*, *Waterford*, and *Wexford*."

Spirits, teas, wines and coffee, cannot be imported into any place or port in Ireland, except ſuch ports

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goods, with *Jetſam* and *Flotſam*, while they continue on the ſea belong to the Admiral by his patent, but if caſt upon the land, they are then called *Wreck*, and belong to him that hath the *Wreck*. (*a*)

(*a*) Wreck. When a man, a dog, or a cat, eſcape quick out of a ſhip; ſuch ſhip, nor barge, nor any thing within them ſhall be adjudged wreck, but the goods to be ſaved and kept by view of the Sheriff, Coroner, or King's Bailiff, and delivered into the hands of ſuch as are of the town where the goods were found, that if any ſue for thoſe goods within a year and a day, and after prove they were his, or periſhed in his keeping, they ſhall be reſtored to him without delay, and if not, they ſhall remain to the King, or the perſon to whom ſuch wreck belongeth, &c. 3. *Ed.* I. *Cap.* 4. § 1. *(Britiſh Act.)*

where

where tobacco may by law be imported, and the ports of the Shire towns of counties, and the port of *New Roſs*, in the harbour of *Waterford*. *Ibid.* § 122.

Spirits, wines, and other liquors or liquids, muſt be taken from off the Cuſtom Houſe quays of *Dublin* and *Cork* within three working days (not being Sundays or holidays) after landing, under the penalty of two ſhillings *per* caſk for every day the ſame ſhall remain after the ſaid three working days.—And all weighable or dry goods muſt be taken away from the ſaid quays within ſix working days after landing, under the penalty of two ſhillings *per* caſk or package for every day the ſame ſhall remain after the ſaid ſix working days.—Goods not taken away after the expiration of the time allowed, are liable to be ſeized and lodged in the King's ſtores, or a ſufficient part thereof, for amount of penalties, which muſt be paid within three months after ſuch ſeizure; otherwiſe, the goods may be ſold by auction for the penalties, and all coſts and charges attending the ſame, rendering the overplus to the Owner.

No goods or merchandize can be ſold by auction on the ſaid quays, unleſs the ſame ſhall be ſold by order of the Commiſſioners for the King's duty.—But *damaged goods* landed on ſaid quays, may be ſold by auction, provided it appears by the Surveyor's report to the Commiſſioners, that the goods intended to be ſold are really *damaged*, and provided they ſhall be ſold by auction within ſix days after landing; otherwiſe, penalty twenty pounds.

Carmen and porters taking away goods from the Cuſtom Houſe quay of *Dublin*, without firſt obtaining from the proper Officer a gate note or warrant to the Gate-keeper to ſuffer the goods to paſs, are ſubject to a penalty

a penalty of forty ſhillings, together with the cart, car or other draft, and the horſe or horſes drawing the ſame, and in default of payment, one month's impriſonment without bail or mainprize.

The Commiſſioners of the Revenue may from time to time make rules and orders for regulation of buſineſs on *Dublin* Cuſtom Houſe quay, and docks and rivers adjoining, and ſhips therein, and perſons tranſacting ſame; which when ſigned by three Commiſſioners, and publiſhed in the *Long Room*, ſhall be obeyed; penalty not above 10l. but mitigable by three Commiſſioners, to not under five ſhillings, 38 *G.* 3. *c.* 75. § 9.

No perſon ſhall be entitled to an exemption from the payment of the additional duty of ſix *per Cent.* until he ſhall perform ſuch acts and ſubmit to ſuch rules and regulations as ſhall be directed by the Commiſſioners of his Majeſty's Revenue of Exciſe, or any three or more of them. *R. A.* 40 *G.* 3. § 100.

All perſons are deemed retailers ſelling any kind of goods, wares or merchandize, in any other package than that in which the ſame were imported, except ſuch perſons as deal in and ſell *wines* in quantities not leſs than one gallon, or *nutmegs*, *mace*, *cloves*, or *cinnamon*, *drugs*, *dying ſtuffs*, and the *materials of manufacture*, and perſons dealing in *porter*, who ſell the ſame in *corked* bottles, not leſs than four dozen at any one time, or in caſks containing not leſs than ten gallons; and perſons dealing in *cider*, who ſell the ſame in *corked* bottles not leſs than two dozen of quart bottles at any one time; which perſons ſo deemed retailers, are chargeable with an additional duty of ſix *per Cent.* upon all duties on goods imported by them, except ſugars, and except all

all goods the growth, produce, or manufacture of *Great Britain*, other than *callicoes* and *muſlins*, *coals*, *cotton yarn, and cotton twiſt*, *hops*, *new* and *old drapery*, and *ſalt*. *

TOBACCO.

Any perſon entering *un-manufactured* tobacco outwards for export, ſhall before ſhipping give the Surveyor or Landwaiter a fair account thereof, ſigned by exporter, containing the marks and numbers in manifeſt on each package when firſt imported, landing mark, and number, and weight at landing, and the mark and number ſet on by Exporter, before ſhipt for export; and lodge a duplicate thereof with the Collector, who ſhall file it and enter a Copy in his book. And ſaid Surveyor or Landwaiter ſhall weigh the ſame, and endorſe on the cocket a copy of ſaid account, and the weight at export, and ſign it; and no cocket to be admitted, not ſo endorſed and ſigned. And the Exporter is alſo to write off the weight of each package from the entry made at import.—Omitting to give in ſaid accounts, penalty 5l. per package, and no drawback or debenture. 37 G. 3. *c.* 42. § 30.

No Importer to ſell or deliver tobacco to manufacturer or other, but in package wherein imported, *(ſave as hereafter)*; nor leſs than one package at a time, and juſt as diſcharged at the Cuſtom Houſe; penalty 20l.—And if neceſſary to unpack, from damage after diſcharge at the Cuſtom Houſe, twelve hours notice is to be given to the Officer of the walk, between ten and three o'clock.—The Officer to attend or be diſmiſſed.—Oath of neceſſity to be taken, adminiſtered by the Officer; who ſhall then compare ſuch packages as are to be unpacked, with the Owner's Certificate, and if they agree, attend the unpacking.—The found part, after ſeverance to be immediately weighed in his preſence and repacked in cloſe packages,

* Que. the 6 ℔ Cent having been struck off, and laid on by Law in 1804. do not those articles become liable to that Duty? PJH.

packages, not under 425lb. each, if the quantity amounts to ſo much.—No ſecond unpacking, but on like neceſſity, or to manufacture.—The damaged part, if intended to be cured, to be weighed every ſecond day 'till repacked. If under 425lb. to be packed in one ſeparate caſk—and no more is to be unpacked than can be repacked in the ſame day.—The Officer to put new mark and number on the repackages, by which they ſhall be ſold and certified for; and to enter the alteration, particularly with the new marks and numbers, in Owner's certificate of ſtock, and in his own book in Owner's preſence. *ib.* § 32. 33.

An Importer who manufactures tobacco, ſhall, before any part be given out to be manufactured, give the Collector, or other chief Officer, an account contaning marks and numbers, as in the manifeſt, of each package intended to be manufactured, with ſhip's name, and when imported, and landing mark and number, and exact weight at landing, and at delivery to be manufactured, ſigned by him and to thoſe to whom delivered, or their clerks, with names and abode; and ſhall alſo write off weights from the entry made at import.—Said accounts omitted, or irregular, or falſe, penalty 30l. *per* package omitted or miſaccounted for, on importer; and 50l. *per* package on him to whom given to be manufactured, neglecting to ſign, or ſigning falſe.—All taken out of the original package, deemed taken out for manufacturing. *ib.* § 31. 50.

An Importer, ſelling tobacco, ſhall in fourteen days after delivery, give chief Officer where imported, an account ſimilar to the above, ſigned by himſelf and Vendee, or their clerks, and write off, &c. as above: penalty 30l. *per* package, omitted or miſaccounted for; and like penalty on Vendee not ſigning, or ſigning falſe. *ib.* § 34.

No

No drawback or allowance on export of *manufactured* tobacco, unleſs in packages not under 200lb. each, nor unleſs the import duty on the leaf proved paid. *ib.* § 63.

Condemned tobacco in packages containing leſs than 425lb. is to be repacked in 425lb. packages, before ſold, and be marked as Commiſſioners or Collectors direct, and numbered.—Different ſeizures of ſmall quantities to be weighed ſeparately, and then packed together in 425lb. packages. The buyer of any ſuch tobacco at ſales, muſt, before he takes it, get a certificate from Regiſter of Seizures, Surveyor of Stores, or other proper Officer, containing marks, numbers, net weight, buyer's name, and when ſold; ſubject to all regulations, as if bought from any importer or dealer.——If any mark or number ſet on before or at import, or before export, be altered, defaced, or concealed, package forfeited. *ib.* § 83. 84.

No tobacco to be laden for export ſave in packages containing, if *unmanufactured*, 425lb. and if *manufactured*, 200lb. or forfeited.—But not to extend to packages of ſamples not above 10lb. weight, ſhipped with thoſe out of which taken. *ib.* § 85 86.

All *unmanufactured* tobacco mixed with any other matter, or *manufactured* mixt with any thing not neceſſary or uſual in manufacturing tobacco, entered or ſhipped for export, or any thing entered for export as tobacco, which on examination by the proper Officer appears not ſo, forfeited, and 100l. *per* package; and no drawback. *ib.* § 87.

All contracts, bonds, judgments and ſecurities, where *unmanufactured* tobacco is ſold under 6dh. *per* lb.

or *manufactured* under 9dh. makes any of the consideration, or where tobacco not permitted is any part of it, void; and no suit in law or equity: and if sold under said rates for ready money, the buyer may recover back the whole, by civil bill. *ib.* § 48. 49.

UNION.

By the 6th *Art. of Union Act*, § 1. It is enacted, that from and after the 1st January, 1801, his Majesty's subjects of Great Britain and Ireland, shall be entitled to the same privileges, and be on the same footing as to encouragements and bounties on the like articles, the growth, produce, and manufacture of either country respectively and generally in respect of trade and navigation, in all ports and places in the United Kingdom and its dependencies; and that in all treaties made with any foreign power, his Majesty's subjects of Ireland, shall have the same privileges, and be on the same footing as his Majesty's subjects of Great Britain.

Ibid. § 2. All prohibitions and bounties on the export of articles, the growth, produce, or manufacture of either country to the other shall cease and determine, and the said articles shall thenceforth be exported from one country to the other, without duty or bounty on such export.

Ibid. § 5. Callicoes and muslins are subject to the present duties payable thereon at importation, 'till January 5, 1808, and then to be annually reduced so as to stand at ten *per Cent.* from January 5, 1816, to January 5, 1821; and cotton yarn and cotton twist are also subject to the present duties payable at importation, 'till January, 1808, and then to be annually reduced so as all duties to cease January 5, 1816.

The

The duties on old and new drapery, callicoes and muſlins, cotton yarn, and cotton twiſt, hops, coals, and ſalt, are not altered by the Union Act.

All duty charged on import of foreign or colonia goods into either country, ſhall on export to the other be either drawn back, or the amount (if any be retained) ſhall be placed to the credit of the country to which exported.

The Act of Union does not extend to take away any duty, bounty or prohibition which exiſts with reſpect to corn, meal, malt, flour or biſcuit.

Articles, the growth, produce, or manufacture of either country exported through the other, ſubject to the ſame charges as if exported directly from the country of which they were the growth, produce or manufacture.

OF

OF PERMITS.

ALL wines in whatever veſſels imported, ſpirits above four gallons, foreign or home made, tobacco or ſnuff above four pounds, coffee above two pounds, malt above ſix ſtones, ſugar above fifty-ſix pounds, ſilk in whole pieces, *Eaſt India* goods *(except ſpices, and except tea not above two pounds)*, and *all other exciſeable goods*, whatever, found conveying or conveyed from one place to another, may be ſeized by any Officer, and forfeited as run; unleſs a proper *permit* be produced on demand, authorizing ſuch removal.—But, on carrier's or poſſeſſor's oath of loſs of ſaid *permit*, and Merchant's (before the Commiſſioners or Sub-Commiſſioners) that *it* was taken out for thoſe very goods, and to knowledge or belief, not taken out or uſed fradulently to cover others, the entry therefrom in Officer's book, or an atteſted copy thereof, ſhall be evidence of *its* having been taken out, and the goods ſhall be reſtored.—And if the carriage of ſuch goods by unavoidable accident, be prevented from completion in the time limited in *permit*, the carrier, &c. is to ſtop where the accident happened, or near it, and give notice forthwith to an Officer; who under penalty of ten pounds ſhall forthwith repair to the goods, and if he finds it as ſtated, ſhall enlarge the time by indorſement.

Any Officer may by day enter any houſe or place belonging to one who deals in, ſtores, or has, above four gallons of home-made ſpirits, and demand a *permit*;

mit; which if not produced in reaſonable time, or, a certificate that it had been lodged with the proper Officer, or, proof that it had been taken out, but was loſt or miſlaid, ſuch ſpirits and the caſks, &c. forfeited.—Importing Merchant's *certificate* in tobacco ports is not ſufficient to *protect* ſpirits.

Tobacco, manufactured or not, or ſnuff above ten pounds conveyed from one place in the kingdom to another, in the ſame town or not, forfeited, with horſes, carriage, &c. unleſs on demand by any Officer of the Revenue a proper *permit* be produced.—And ſo, whether by land or water, and though in ſeparate packages, if directed to the ſame perſon, or to different perſons in partnerſhip.

Importer or Dealer in tobacco is chargeable *(and the Officer ſhall return him ſo to the Collector)*, for exciſe of all tobacco ſold or delivered by him without procuring a *permit* for conveyance; and of all, that, having come into his poſſeſſion, ſhall not at any time afterwards be produced to any Officer on demand, unleſs it appear that it was conveyed from him by *permit*.—And it ſhall be charged according to the weight for which the import duty was paid.—And if not paid in ten days after return is made, he forfeits double the amount, and twenty pounds *per* package.

Any perſon requiring a *permit* for *ſpirits* is to give the Officer an account in writing of the number of caſks, and quantity in each.—A ſtamped *ticket* for each to be given by the Officer with the *permit*, numbered, and ſpecifying No. and date of *permit*, names of Sender and Conſignee, and where to be ſent, number of gallons in the veſſel, and how long the *permit* is to be in force; and to have the Officer's

cer's initials ſubſcribed. One of the ſaid *tickets* to be paſted on each veſſel before removal, and kept ſo; and to correſpond with *permit* in No. and contents, or the ſpirits and caſks forfeited.

No ſpirits, wine, tea, coffee, or any exciſeable goods whatever, once removed from one port or part of the kingdom to another, can be ſent back without leave from a Commiſſioner or ſpecial certificate accompanying them, or forfeited with cattle, carriages, ſhips or boats, removing them.

Any Owner or Conſignee by *permit (of coffee, ſpirits and all exciſeable goods for carriage of which permit is required)*, muſt immediately on their arrival give notice to the Surveyor or Gauger, who is directly to repair to the place, and examine them with the *permit* which he is to take, and on oath of identity by the Owner, ſhall give a *certificate* under his hand, (containing a particular account of the goods ſo examined) to be of equal authenticity with the *permit* for proving duties paid and all other purpoſes, ſave for carrying the goods elſewhere. On ſubſequent removal a new *permit* muſt be taken out for ſo much as intended to be removed, grounded on ſaid certificate.

All goods mentioned in any *permit* for carriage granted on *certificate* of Importer or Purchaſer from Merchant Importer of having ſold ſuch goods, ſhall be forfeited, unleſs *bona fide* bought from Certifier. And the quantity in ſuch *certificate* ſhall be deducted from Certifier's credit, and all ſurplus above ſuch credit, found in Certifier's cuſtody, forfeited as run.

Where any one has more goods in quantity than he can produce *vouchers* for, to ſhew that the duty was

was paid, the examining Officer may ſeize the uncovered ſurplus out of any part, and it ſhall be deemed the identical uncovered part.

Where ſpirits or other goods are ſent to any perſon by *permit*, ſuch *permit* or *certificate* grounded thereon, ſhall in all caſes be evidence of the quantity, and the Sender ſhall be paid for no more by law or equity; and all agreements or ſecurities for the price of a greater quantity, void as to the ſurplus; and if more be paid for, the difference may be recovered back by civil bill.

No *permit* to be granted for conveying ſpirits or other exciſeable goods to any greater diſtance than inſerted therein. If neceſſary to go farther, a *new permit* may be granted at the place where firſt directed to, on applying before its expiration, and producing it to the Officer, and making oath, if required, of the identity of the goods. And ſo on, *toties quoties* 'till arrived at deſtination.

No *permit* to be granted to convey coffee from Importer to any one, unleſs either his *certificate* of licenſe for dealing in coffee or groceries, or Collector's receipt for the exciſe duty of the coffee, be produced to permitting Officer.

Any Importer ſelling coffee without procuring a *permit*, is liable to inland duty, and 100l. penalty.

No leſs than 100lb. of coffee to be received at once from the ſtores, or *permitted* from the Importer.

For the law reſpecting *permits*, *vide* 37 & 38 *G.* 3.

ABSTRACT

OF THE

ACT RESPECTING CONVOYS.

38 GEO. III. CAP. 76.

NO veſſel belonging to his Majeſty's ſubjects (except as herein provided) is to ſail without convoy, nor are maſters of veſſels to ſeparate from convoy without leave, under forfeiture of 1000l.; and if the cargo be naval or military ſtores, forfeiture of 1500l. but the penalty may be mitigated to not leſs than 50l. and the inſurances to be void with reſpect to the property of the maſter or any perſon privy to the offence; and if any perſon tranſact a ſettlement thereon, or allow any money on account of loſs, he is to forfeit 200l.—The maſter is to enter into bond before clearing out, that he will not ſail without convoy, nor ſeparate from it.

Not to extend to any veſſel not required to be regiſtered by any Act of Parliament in force on the 28th June, 1798,—or to any veſſel licenſed by the Admiralty—or to any ſhip bound to or from Ireland—or to veſſels ſailing coaſt-wiſe in Great Britain—or to veſſels belonging to the Eaſt India, or Hudſon's Bay Company—or to veſſels ſailing from foreign ports in caſe no convoy be appointed, or there be no perſon authorized to grant licenſes.

Admiralty to give notice in the Gazette, that maſters ſhall have on board flags to anſwer ſignals; without which they are not to be cleared outwards.

That part of 33 *Geo.* III. *cap.* 66. which makes captains under convoy ſubject to be articled in the Admiralty court for diſobeying ſignals, &c. ſhall be painted on a board, and affixed on every veſſel required to ſail with convoy, under penalty of 50l.

Maſters of veſſels in danger of being boarded by the enemy, are to make ſignals to the reſt of the convoy; and if boarded, are to deſtroy inſtructions relating to the convoy on penalty of 100l.

This Act to continue in force 'till the ſigning the preliminary articles of peace.

The duties to be levied by the above Act, do not extend to goods the growth, produce or manufacture of Ireland, imported *directly* from thence into Great Britain, nor on Britiſh goods exported to Ireland.

CONVOY DUTY ON SHIPS' TONNAGE IN ENGLAND, INWARDS OR OUTWARDS, (EXCEPT IN BALLAST.)

	s.	d.
For every ton burden, to or from Ireland, Guernſey, Jerſey, Sark, Alderney and Man, the Greenland Seas, the Southern Whale Fiſhery, Newfoundland, the Iſlands of Cape Breton and St. John, and the coaſt of Labrador, - - -		6
For every ton to or from any place within the Streights of Gibraltar, any place in Ruſſia, or within the Baltic Sea, or any other place in Europe, Africa, or America,	1	0
For every ton to or from the Cape of Good Hope, - - - - -	2	6
For every ton to or from any place within the limits of the charters granted to the Eaſt India Company, - - -	3	0

No veſſel to be entered outwards till the duty is paid.

Note. This duty is not to be charged on *Britiſh ſhips*, or ſhips owned by *Britiſh ſubjects* that are not required to be regiſtered.

JEWELLERY, WATCHES, PLATED WARE, &c.

Inwards. Dublin, 1 February, 1801.

Ceres, Thomas Hodgſon, Maſter, from Briſtol.

W.L. one Caſe D. Containing,

William Law.

	£		
Two bread baſkets, three pair candleſticks, ten cups, ſixty table ſpoons, one hundred deſert ſpoons, ten gravy ſpoons, weighing two hundred oz. ſilver, - - -	5	0	0
Fifty necklaces, one hundred chains, three hundred watch keys, two hundred rings, one hundred hands, weighing two hundred ozs. gold, - - - - - - - -	5	0	0
Eight gold enamelled watches, - - 160			
Sixteen ſilver do. - - - - - - - 80			
One dozen plain gold watches, - 100			
Forty pair ſilver ſhoe buckles, - - 40			
Five dozen ſilver knee do. - - - - 6			
One plated epergne, - - - - - - 5			
Ten plated candleſticks and branches, 10			
Ten plated cups, - - - - - - 16			
Twenty ſteel chains poliſhed, - - 3			
One thouſand ſeal ſtones, - - - - - - -		free,	
Five hundred melting pots, - - 11			
Sixty ozs. wrought plate on the above plated ware, - £. 431			
Duty at 10l. per cent. - -	43	2	0
6d. per oz. additional on wrought plate,	1	10	0
Roy. Exch. and Commer. Buildings,		2	6
	£. 54	14	6

William Law maketh oath, that four hundred thirty one pounds ſterl. is the true value of the above unrated goods, including all charges but duty,

Sworn 1ſt February, 1801.

William Law. I. W. Dy. Cuſt. and Coll.

No.

Note, The value of the ſixty ozs. above ſtated, is included in the amount ſworn to.

The 2s. 6d. is payable upon all entries in the port of Dublin, except coals and poſt entries, towards the Royal Exchange and Commercial Buildings.

HARDWARE AND IRONMONGERY.

Inwards. Dublin, 1ſt February, 1801.

Gulliver, Fairfax Wallace, Maſter, from Liverpool.

Samuel Gatchell.

		£	s.		
S. G. Two Caſks, 1 and 2. Two Tierces, 1 and 2.					
	Ten dozen double ſpring ſtock locks,	18	0		
	Ten dozen ſingle ſpring do. - -	12	0		
Caſk No. 1.	Twenty dozen iron hinges, - - -	8	0		
	Forty metal pots, - - - - - - -	8	10		
	Sixty tea trays japanned, - - -	20	0		
	Ten ſets fire irons, - - - - - -	5	5		
	One hundred curry combs - - -	3	10		
	Forty dozen hanging locks, - - -	15	0		
No. 2,	Forty pair of bellows, - - - -	8	0		
	Fifty thouſand chair nails, - - -	25	0		
	Sixty thouſand gimlets, - - - -	60	0		
	Five hundred weight iron wire, -	60	0		
	Five groce Jews trumps - - -	2	5		
Tierce, No. 1,	One hundred groce keys for watches,	60	0		
	One hundred dozen braſs pullies, -	50	0		
	One thouſand ſcythe ſtones, - - - - -				free,
No. 2.	Sixty dozen knives and forks, - -	37			
	One hundred razors - - - -	2	10	0	
Looſe,	Ten tons pig iron, - - - - - - - - -				free,
	all Britiſh,	395	0	0	
Valued, I. W. Surv.					
	Duty at 10l. per cent. ad val.	39	10	0	
		0	2	6	
		39	12	6	

S. G. ſolemnly affirmeth, that three hundred ninety five pounds ſterl. is the true value of the above unrated goods, including all charges but duty.

(Signed) affirmed, 1ſt February, 1801.
S. G. I. W. Dy. Cuſt. and Coll.

No.

WOOLLEN DRAPERY, &c.

Inwards. Dublin, 1st February, 1801.

Hebe, John M'Quillan, Master, from Liverpool.

B. and B. two bales, 1 and 2. — Blacker and Bricoe.

			£		
No. 1. Contains.	Eighteen pieces, quantity, two hundred yards old drapery, at 8½d per yard, -		7	1	8
	Twenty pieces, quantity, five hundred yards new drapery at 2¾d. per yard,		5	14	7
	Fifty pieces dimities, quantity, fifteen hundred yards, value - - - - -	150			
	Ten ps. quan. four hundred yds. velverets,	40			
	Ten ps. quan. four hund. yds. velveteens,	80			
No. 2. Contains,	Fifty ps. quilting, quan. six hundred yds.	150			
	Ten ps. cassimeres, quan. one hund. yds.		3	10	10
	Six ps. coating, quan. three hund. yds.		10	12	6
	Twenty ps. cords, one thousand yds.	100			
	Six ps. jean, three hundred yards,	15			
	Ten coverlids, - - - - - - - - -		free,		
	British manufacture,	535	26	19	7
Valued, I. M. Surv.	Duty at 10l. per cent.		53	10	0
	6l. per cent. on old and new drapery by retailers and consumers,		1	12	4
Sw. I. W. Dy. Cust. and Coll.				2	6
No.			£82	4	5

N. B. *All manufactures made of wool, which are milled in the tuck mill or other machine, whether twilled or plain, as cassimeres, coatings, kerseys, druggets, german serges, ratteens and such like, by whatever particular name now denominated or hereafter to be denominated, shall fall under the description of and pay duty as old drapery.* 40. G. 3. C. 4. Sec. 4.

Duties on old and new drapery, not altered by Union act.

STATIONARY.*

Inwards. 1st February, 1801.

Providence, William Lewington, Master, from London.

George Grierson.

G. G.
D. Two Cases,

		£		
Case, No. 1.	Twenty reams imperial, ten reams royal, thirty reams demy, fifty reams foolscap paper, weight, five hundred sixty pounds, at 2½ per lb. - - - - - - - - -	5	16	8
	Two hundred weight bound books, Three hundred do. unbound books, at 2d. p. lb.	4	3	4
Case, No. 2.	One hundred prints, wt. five pounds, Four reams maps, wt. thirty pounds, at do.	0	5	10
	One dozen vellum skins, - - - - - - - -	0	0	6
	One dozen skins parchment, - - - - - -	0	0	3
	One dozen skins for bookbinders, tanned, -	0	1	0
	One hundred weight, millboards, - - - - -	0	50	0
	Thirty reams marble paper, wt. one hundred fifty pounds, - - - - - at 2½ per lb.	1	11	3
	Twenty five ivory folders, - Fifty six pounds sealing wax, Twenty thousand pens, free.			
	all British, per Cocket,	12	3	10
	2d January, 1801. E. J.	0	2	6
No.		£. 12	6	4

* *Vide countervailing list.*

DRUGS, OILS AND COLOURS.

Inwards. 1ſt February, 1801.

Commerce, Robert Walker, Maſter, from London.

Arthur Stanley and Co.

A. S. and Co. Twelve Packages, viz.

One Caſk, No. 1.	Six hundred wt. glauber-ſalts,	British, per Cocket, 3d Jan. 1801.			free.
One Barrel, No. 5.	Fifty gallons linſeed oil,				
One Caſk, No. 30.	Five cwt. white lead,				
One do. 31.	Five cwt. red-lead,				
One Hhd. 3.	One cwt. Pruſſian blue, Half a cwt. King's yellow, Sixty pounds allum,				
One Caſk, S.	Five cwt. green paint,				
Three Caſks,	Pix burgundiæ, wt. twenty hundred,	Foreign		4 15	5
One Caſe.	Two hundred pounds, elebore,		F.	2 1	8
	One hundred pounds, gum lack,		F.	1 11	5
	Seventy five pounds opium,		F.	10	
	Two hundred wt. gentian,		F.	1 12	8
One Box.	Two hundred pounds, long pepper,		F.	2 14	2
One do.	Two hundred pounds, rhubarb		F.	58 6	8
	Eighty groce pill boxes, value 10l. per Cocket, 3d January, 1801.		F.	81 2	0
	Duty on pill boxes at 12l. 14s. 1d. per cent.			1 5	5
Valued, W. F. Surv.					2 6
Sworn, I. W. Dy. Cuſt. and Coll.				82 9	11

N. B. *All foreign drugs unrated from Great Britain, pay* 31*l.* 15*s.* 3*d. per cent. ad val.*
From other Countries, 33*l.* 17*s.* 7*d. per cent.*

All drugs, the growth, produce or manufacture of Great Britain, from thence, free.

CALLICOES, MUSLINS, &c.

Inwards. 1ſt February, 1801.

Catherine, Francis Vouſdon, Maſter, from London.

Andrew Richey.

A. R. D. No. 1. One Bale, Containing,	Twelve pieces, quantity three hundred ſixty ſquare yards printed Callico, Britiſh, at 1s. 4d. pr. ſq. yd. - - - - - - - -			24	0
	Twenty pieces, quantity two hundred fifty ſquare yards plain white muſlin, Britiſh, at 1s. per. ſquare yard. - - - - - -			12	10
	Ten pieces, quantity one hundred ſquare yards foreign, plain white muſlin, at 2s. 5d. per. ſquare yard. - - - - -			12	3
	Five pieces, quantity one hundred ſquare yards foreign, white callico, at 4s. 5¼d. per. ſquare yard. - - - - - - - - -			22	3
A. R. D. No. 2.	One Bale, containing,				
	Twelve ps. quan. two hund. forty ſq. yds. Britiſh worked muſl. value- - - - -	48l.	add. 8d. pr. ſq. yd.	8	0
	Ten ps. figured do. 6 wide, quan. eighty yds. equal to one hund. & 20 ſq. yds.	30l.	do.	4	0
	Ten ps. foreign work'd muſlin ⅝ wide, quan. one hund. yds. equal to one hund. & twenty five ſq. yds. - -	36l.	add. 1s. 11d. pr. do.	11	19
	Ten ps. ginghams, quan. four hundred ſq. yds. - - -	30l.			
	Ten ps. muſlinets, qu. three hund. ſq. yds.	30l.			
	Ten ps. furniture cotton, quantity five hundred yards, -	50l.			
Valued, W. F. Surv. Sworn, I W. Dy. Cuſt. & Coll.		£224			
				£94	16
	Value of muſlins, - -	114 at 12l. 14s. 1d. per cent.		14	9
	Ginghams, muſlinets & furniture cotton,	110 at 10l. per cent.		11	0
No.		Six pounds per cent. on all callicoes & muſlins by retailers, - - -		6	11
					2
N. B. *Duties, on Callicoes or Muſlins not altered by Union act.*				127	0

WATCH-MAKERS WORK, &c.

Inwards. Dublin, February, 1ſt 1801.

Friends, John Bunker, Maſter, from Liverpool.

James Henderſon.

J. H.
D.
One Box, } Containing,

	£			
One hundred watch movements,	200	0	0	
Twenty dozen dial plates, -	24	0	0	
Thirty pounds braſs wire, -	6	0	0	
Fifty pounds iron wire, -	5	0	0	
Ten groce catlings, - - - - - -				free.
Two hundred main ſprings, -	20	0	0	
Two hundred chains, - -	30	0	0	
Three gold caſes, - - -	10	0	0	
One hundred ſilver caſes, -	25	0	0	
One thouſand watch-glaſſes, -	8	6	8	
Ten dozen watch-makers bruſhes, - - - -				free.
A parcel of do. tools, - -	5	0	0	
Twenty gold enamelled caſes, -	80			
	£.413	6	8	
Weight of gold and ſilver plate on the above	41	6	8	
One hundred ounces, add. duty, at 6d. per oz.	2	10	0	
alued, I. M. Surv.		2	6	
	£. 43	19	2	

Sworn, I. W. Dy. Cuſt. and Coll.

o.

Note. *The value of the above one hundred ounces, is included in the amount ſworn to.*

MILLINERY.*

Inwards. Dublin, 1st February, 1801.

Fame, Daniel Grayson, Master, from Liverpool.

Shaw and Collins.

S. & C. D.		£.			
One Case, Containing,	Twenty lb. wt. wrought silk in velvet,	50	add.	2	1
	Ten lb. wt. silk ribands, - -	10	-	1	0
	Five lb. wt. wrought silk in mode,	25	-		10
	Ten doz. silk handkerchiefs wt. ten lb.	60	-		16
	Four lb. wt. silk lace in veils, - -	25	-		5
	Two lb. wt. British silk lace, - -	10	-		2
	Five doz. silk gloves, wt. five lb. -	15	-		6
	One doz. do. mits, wt. eight ozs. -	2	-		0
	Three doz. fancy chip & straw hats,	10	-		
	Five doz. wreaths and flowers, - -	15	-		
	One doz. muffs, - - - - - -	15	-		
	One doz. tippets, - - - - - - -	10	-		
	Two dozen ruffs, - - - - - - -	1	-		
	Expences, -	1	-		
Val. W. F. Surv.		£. 249		£. 5	3
Sworn, I. W. Dy. Cust. & Coll.				24	18
					2
No.				£. 30	4

HOSIERY.*

Inwards. Dublin, 1st February, 1801.

James, Gow Gibson, Master, from Liverpool.

F. one Case, Containing, John Fitzsimmons.

Two hundred doz. cotton stockings,	320				
Ten doz. worsted stockings, - -	25				
Five doz. silk do. wt. 5 lbs.	30	add.			6
Twenty silk breeches pieces, wt. 20 lb.	25	- -	1	13	
Ten doz. cotton caps, - - - -	18				
Expences, -	2				
Valued, W. F. Surv.	420 at 10 l. p. ct.		42	0	
Sw. I. W. Dy. Cust. & Coll.				2	
No.			£. 44	2	

* *Vide list of countervailing duties.*

GROCERIES *by a RETAILER.*

Inwards. Dublin, 1ſt February, 1801.

Perſeverance, John Henry, Maſter, from London.

Morgan Doyle.

			£.	s.	d.
D. Four Hhds.	Containing forty hundred weight Muſ. ſugar, at 19s. 7¼d. per cwt.	- -	39	4	2
One Ditto.	Ten hundred weight ſingle refined ſugar, at 1l. 19s. 4d. per cwt.	- - -	9	13	4
Forty Cheſts	Four thouſand pounds black tea, viz.	-	91	13	4
	Four hundred pounds under 2s. 6d. per lb. in value.	} Addl.	85	10	0
	Six hundred pounds at 3s. 3d. per lb.				
	Two thouſand pounds at 3s. 10d. per lb.				
	One thouſand pounds at 4s. 5d. per lb.				
Three Cheſts.	Two hundred pounds green tea, at 5s. per lb. in value.	- - -	5	16	8
	1s. per lb. additional	- -	10	0	0
One bag.	Three hundred thirty-ſix lbs. pepper	- -	11	18	0
One hundred Kegs.	Twenty little barrels anchovies, at 16 lb. each.	- - -	1	17	6
One Caſe.	Three hundred lbs. licorice ball,	} Britiſh		free.	
One Hhd.	Nine hundred wt. whiting,				
Looſe.	Twenty cwt. cheeſe, - -				
One Caſe.	One cwt. capers, -				
One Caſk.	One cwt. anniſeeds -				
One do.	Two cwt. carraway ſeeds, -				
			255	13	0
	6 per cent as a retailer on all but ſugars,		12	8	1
			0	2	6
			£208	3	7

No. ( )

Additional Duty according to the prices.

	per lb.		s.	d.
at	2 6	—— 0	2	
	3 0	—— 0	4	
	3 6	—— 0	6	
	4 0	—— 0	8	
	4 6	—— 0	10	
	5 0	—— 1	0	*and ſo on 2d. per. lb. additional for every 6d. over 2s. in value.*

HABERDASHERY.

Inwards. Dublin, 1ſt February, 1801.

Fame, Daniel Grayſon, Maſter, from Liverpool.

J. & J. Bourſiquot.

		£.			£.	s.	d.
B. One Caſe,	Containing ten pounds wt. ſilk riband, value -	10	at 2s. 1d. per lb. adl.*		1	0	10
	Ten dozen ſilk handkerchiefs, ten lbs. -	66	-	at 1s. 8d. per lb.	0	16	8
	Twelve lbs. Britiſh ſilk lace, - - -	60	-	at 1s. 3d. per lb.	0	15	0
	Twenty ſilk lace veils, wt. 4 ozs. - -	20	-	at 1s. 3d. per lb.	0	0	4
	Ten lbs. velvet riband,	25	-	at 2s. 1d. per lb.	1	0	10
	Forty lbs. working worſteds	15					
	Twenty groſs glaſs beads	3					
	Eight hund. thouſand needles	60					
	Twenty lbs. pins -	10					
	Fifty groſs thread buttons	8					
	Eight groſs pearl buttons	5					
	Nine lbs. ſewing ſilk -	25	-	at 1s. 3d. per lb.	0	11	3
	Expences -	2					
Val. I. M. Surv.		309			4	4	11
Sw. I. W. D. Cuſt. & Coll.				at 10 per cent.	30	18	0
					0	2	6
No. ( )					£35	5	5

COTTON YARN & COTTON TWIST.

Inwards. Dublin, 1ſt February, 1801.

Hero, Adam Scott, Maſter, from Greenock.

Thomas Howie.

		£.	s.	d.
Two Bales,	Containing ſix hundred wt. cotton yarn on cops	6	3	1
	Two hundred wt. cotton twiſt, 12l. 11s. 8d. at 12l. 14s. 1d. *per cent.* - - -	1	12	0
		0	2	6
Val. I. M. Surv. Sw. I. W. Dy. Cuſt. & Coll.		£7	17	7

Preſent duty on cotton yarn is 1l. os. 6¼d. per cwt.
Cotton twiſt 12l. 14s. 1d. per cent, *ad valorem.*
No. ( )

* *Vide liſt of countervailing duties.*

PERFUMERY, &c.

Inwards. Dublin, 1ſt February, 1801.

Sutton, Charles Bunker from Liverpool.

William Simmons.

W. S. D. One Trunk,	Containing twenty lbs. Windſor ſoap, Ten lbs. almond meal, - - Five lbs. perfumed powder, - Two dozen pots pomatum, - Two dozen eſſence of lemon, - Two dozen ſpirits of lavender, - One groſs bruſhes for clothes, -				free. (a).
	Two dozen ſwanſdown puffs, -	£1	0	0	
	One groſs beard bruſhes, - -	4	0	0	
	Twenty lbs. hair powder, -				free.
	Ten lbs. of unbound books, -				0 1 8
	All Britiſh manufacture,				
Val. I. M. Sur. Sw. I. W. D. Cuſt. & Coll. No. ( )		5	0	0	0 10 0
					0 2 6
					£0 14 2

EARTHEN WARE.

nwards. Dublin, 1ſt February, 1801.

Friends, John Bunker, Maſter, from Liverpool.

William Jackſon,

W. J. ifteen whole, en half, ooſe,	Creats Britiſh earthen ware part improved, -	100			
	Twelve doz. pieces black ware, -	10			
		£110 at 10 per cent,			11 0 0
Val. W F. Surv. Sw. I. W. Dy. Cuſt. & Coll. No. ( )					0 2 6
					£11 2 6

(a). *The value of Goods muſt be ſtated and ſworn to as uſual, notwithſtanding ey be free.*

HATS, &c.

Inwards. Dublin, 1ſt February, 1801.

Betſy, James Dawſon, from Liverpool.

Francis Morgan.

		£.	s.	d.
F. M.	Containing one hundred coarſe hats 75			
D.	One hundred ſilk do. - - 100			
One Caſe.	Fifty groſs hat-bands - - 20			
	Two hundred military feathers - 10			
	Expences - - 1 5			
Val. I. M. Sur.				
Sw. I. W. Dy. Cuſt. & Coll.	£206 5 at 10 per cent	20	12	6
		0	2	6
		20	15	0

No. ( )

SADDLERY, &c.

Inwards. Dublin 1ſt February, 1801.

Sugnal, Matthew Scallion, Maſter, from Liverpool.

John Brett.

		£.	s.	d.
I. B. D. One Bale, No. 1.	Containing fifteen tanned hides, weight three hundred pounds, - - -	1	5	0
	Sixty tanned veal ſkins,	1	5	0
One Bale, No. 2.	Containing fifty ſaddles, value 65 0			
	One hundred ſtirrup leathers, 7 10			
One Caſe,	Containing fifty bridles - 12 10			free.
	Fifty horſe cloths - -			free.
	Five dozen horſe bruſhes - - -			free.
	One hundred whips - - -			free.
Weight of manufactured leather four hundred lbs. at 1d. per lb. countervailing duty -		1	13	4
	Expences 1 0			
	86 0	4	3	4
Val. W. F. Surv.		8	12	0
Sw. I. W. D. Cuſt. & Coll.		0	2	6
		£12	17	10

No. ( )

COALS.

Inwards. Dublin, 1ſt February, 1801.

Good Intent, James Bell, Maſter, from Whitehaven.

James Bell.

	£.	s.	d.
One hundred tons of coals, at 10½d. per ton, -	4	7	6
Additional duty (*in Dublin Port only*) *one ſhilling per ton, (for the improvement of the harbour, not payable at the Out ports.)* -	5	0	0
6l. per cent (*by any importer*) -	0	11	2
No. (-)	9	18	8

BRICKS, TILES, &c.

Inwards. Dublin, 1ſt February, 1801.

Saliſbury, Thomas Jenkins, Maſter, from Cheſter.

Edward Stephens.

	£.	s.	d.
Ten thouſand brick ſtones, value £50			
Five thouſand ridge tiles, - 30			
Five thouſand pan do. - 30			
Five thouſand paving do. - 50			
£160 at 10l. per cent. -	16	0	0
Val. W. F. Surv.	0	2	6
Sw. I. W. Dy. Cuſt. and Coll.			
No. ( )	16	2	6

HOPS.

Inwards. Dublin, 1ſt February, 1801.

Providence, William Lewington, Maſter, from London.

Andrews, Maſon & Robinſon.

A. M. R. Ten Bags. Ten Pockets.	Containing thirty hundred weight of hops, at 1l. 6s. 8d. - - -	£40	0 0
		0	2 6
No. ( )		£40	2 6

N. B. *This is the average quantity, but if it be leſs than the outward bulk contains, a* poſt entry *muſt be made for the difference—which muſt be ſigned by the Diſcharging Officer, as follows:*

POST ENTRY OF HOPS.

Inwards. Dublin, 3d February, 1801.

Providence, William Lewington, Maſter, from London.

Andrews, Maſon & Robinſon.

Poſt from 1ſt Inſtant, No.

	£.	s.	
Two hundred wt. two quarters and fourteen pounds hops, -	3	10	0

L. S. Ld. Wr.

No. ( )

The two ſhillings and ſix pence is not here charged, *Poſt Entries* and *Coals* being exempted.

By taking out a bill of view, the trouble and expenſe of a Poſt Entry may be ſaved.

UNMANUFACTURED SILK.

Inwards. Dublin, 1ſt February, 1801.

Providence, William Lewington, Maſter, from London.

Abraham Wilkinſon.

		£.	s.	d.
W. One Bale,	Containing ſix hundred pounds wt. Italian orgazine ſilk, at 2s. 1¼d. per lb. - - -	63	2	6
	Two hundred pounds Turkey raw ſilk, at 1s. 7½d. per lb. - - - -	16	5	0
		0	2	6
No. ( )		79	10	0

N. B. *Orgazine ſilk from any other Country than Great Britain, pays* 2s. 6¼*d. per lb.*
Raw ſilk from any place whatſoever 1s. 7½*d. per lb.*

Raw ſilk the culture of America or Britiſh Plantations, free.

MAPS, PRINTS, BOOKS, *bound and unbound*, COLOURED PAPER, &c.

Inwards. Dublin, 1ſt February, 1801.

Lovely Peggy, Thomas Harris, Maſter, from Liverpool.

Robert Cowen.

		£.	s.	d.
Directed, One Box.	Containing ten pounds wt. maps, at 2d. per lb. Five pounds wt. prints and pictures, at do. Twenty lbs. books, bound, at do. Fifteen lbs. unbound do. at do.	0	8	4
	Ten lbs. marble coloured paper at 2½d. per lb. -	0	2	1
	Three lbs. gold paper, at 2½d. per lb. - -	0	0	7
	Half a pound of chalk, - - -		free.	
	Seven boxes crayons - - -		free.	
	All Britiſh manufacture, per Cocket.	0	2	6
No. ( )		0	13	6

BEER IN BOTTLES.

Inwards. Dublin, 1ſt February, 1801.

Sarah, Thomas Jones, Maſter, from Briſtol.

John Geale.

		£.	s.	d.
Three Hampers, directed.	Forty dozen bottles containing ninety ſix gallons Engliſh beer, being three barrels of 32 gallons each, - -	0	13	6
	Value of bottles 4l. at 10l. per cent. -	0	8	0
	¼d. for each reputed quart addl. on bottles,	0	10	0
Val. W. F. Surv.		0	2	6
Sw. I. W. Dy. Cuſt. & Coll.				
No. ( )		1	14	0

EAST INDIA SUGAR.

Inwards. Dublin, 1ſt February, 1801.

Columbus, William Kertland, Maſter, from London.

Thomas Whelan.

W. Fifteen Caſks, forty Bags. Containing one hundred and twenty hundred weight Eaſt India, Muſcovado ſugar, viz.

cwt.	qrs.		£.	s.	d.
40	0	at 70s. per cwt.	140	0	0
40	2	- 60s. per cwt.	121	10	0
30	1	- 50s. per cwt.	75	12	6
9	1	- 49s. 6d. per cwt.	22	17	10
120	0		360	0	4

	£.	s.	d.
	147	9	4
additional -	16	5	0
	0	2	6
	£163	16	10

No. ( )

Eaſt India ſugar pays 40l. 10s. 3¼d. for every 100l. of the value, and 2s. 8½d. additional for every hundred weight thereof, and ſhould be entered agreeably to the cocket weight.

FISH, FROM GREAT BRITAIN.

Inwards. 1ſt February, 1801.

Douglas, Adam M'Clintock, Maſter, from Greenock.

Alexander Stillas.

One hundred barrels white herrings - - - -			free.
Three thouſand ſix hundred ling fiſh, at five ſcore to the hundred, one hundred and fifty cwt. - - - - -			free.
Britiſh per Cocket.			
Twenty hundred Newland fiſh, middle ſort, ſix ſcore to the hundred, at 1s. 4d. per hundred, - - -	1	6	8
per Cocket, - -		2	6
dated 19th January, 1801.			
No.	£1	9	2

FISH, FROM AMERICA.

Inwards. 1ſt February, 1801.

Friends, John Davis, Maſter, from Newfoundland.

John Galloway.

One thouſand barrels Newfoundland cod fiſh, at 3s. 10d.	191	13	4
Fifty hundred cod fiſh, ſix ſcore to the hundred, at 14s. 5½d. per hundred, - - - -	36	2	11
		2	6
	£227	18	9

No.

SUNDRY GOODS, DIRECT FROM THE BRITISH PLANTATIONS.

Inwards. 1ſt February, 1801.

Bryan, John Gahin, Maſter, from Jamaica.

Val. & Mal. O'Connor & Co.

G. B.	Forty hhds. containing four hundred cwt. Muſcovado ſugar; 19s. 7½d. per cwt. - -	392	1	8
B. I.	Five punchens, one thouſand galls. rum, 5s. 8¾d. per gal.	286	9	2
O. C.	Five caſks, twenty cwt. ginger, 13s. 1$\frac{7}{20}$d. per. cwt.	13	2	3
	Ten caſks piamento, wt. one thouſand pounds 3$\frac{1}{20}$d. per. lb.	14	15	10
C.	One barrel turpentine, four cwt. 2s. 8$\frac{1}{10}$d. per cwt.	—	10	9
	One hundred undreſſed deer ſkins 2$\frac{7}{20}$d. each. -	—	19	7
S.	Four barrels, one thouſand pounds coffee 6d. per lb.*	25	—	—
	Seven hundred undreſſed hides - - -		free.	
	One hhd. ten hundred wt. cochineil - -	—	2	6
		£733	1	9

No.

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* *Coffee is ſubject alſo to 6d. per. lb. in exciſe to be paid by the retailer or conſumer thereof.*

N. B. *Coffee may be warehouſed under the ſame regulations as tobacco upon paying down 3s. 6d. for every hundred wt. thereof and ſecuring the remainder of duty.*

TOBACCO FROM THE BRITISH PLANTATIONS.

Inwards. Dublin, 1ſt February, 1801.

Ruby, Joſeph Grantham, Maſter, from Virginia.

Hawkſley and Rutherfoord.

		£.	s.	d.
H. Two hundred hhds.	Containing two hundred twenty four thouſand pounds wt. tobacco, at $7\frac{7}{10}$d. per lb. -	7186	13	4
		—	2	6
		£7186	15	10

Duty ſecured in double the amount by bond payable 1802.

No.

Tobacco unmanufactured, of the produce of Great Britain, and imported from thence, a duty per pound of $7\frac{7}{10}$*d.*

——— *and for further duty thereon, vide, liſt of countervailing duties.*

——— *if imported by ſtrangers or by any laws now of force, be ſubject to aliens duty, then a further duty per pound weight of* $1\frac{1}{10}$*d.*

——— *manufactured, Britiſh, for duties thereon, ſee countervailing liſt.*

——— *unmanufactured, of the produce of North America or the Britiſh plantations, imported either from Great Britain or from the place of growth, for every pound weight thereof* $7\frac{7}{10}$*d.*

——— *if imported by ſtrangers or by any laws now of force, be ſubject to aliens duty then a further duty per* lb. *of* $1\frac{1}{10}$*d.*

——— *ſubject alſo to inland duty of exciſe.*

PORTUGAL WINE, &c. IN A BRITISH VESSEL.

Inwards. Dublin, 1ſt, February, 1801.

Mary Ann, John Boyd, Maſter, from Oporto.

John Butler.

		£.	s.	d.
B. Fifty pipes ten hhds.	Containing ſeven thouſand ſeven hundred and two gallons, 75 ~~Pipes~~ Portugal wine, unfilled for ſale, at 38l. 14s. per ton* - -	1182	18	3
One hundred cheſts 50 bxs.	Containing one hundred thouſand lemons and oranges, at 1l. 1s. 2d. per 1000 -	105	16	8
Ten Bales.	Containing ten hundred weight corkwood, at 14s. 11d. per cwt. - -	7	9	2
	One thouſand cane reeds for manufacturers uſe, free.	0	2	6
No.		£1296	6	7

* *If imported in a foreign veſſel, the only difference that would ariſe in the calculation of this entry, would be in the duty on wine, which is* 40*l.* 0*s.* 2$\frac{3}{4}$*d. per ton*

The like on Maderia, Spaniſh, *and* Canary wines, *and all* wines *of the dominions of Spain, and the wines of Naples and Sicily, but, vide, table of duties on wines.*

RHENISH WINE.

Inwards. Dublin, 1ſt February, 1801.

Princeſs Royal, Michael Gahin, Maſter, from Hamburgh.

Mark Monſarrat.

		£.	s.	d.
M. Twelve double aumes, Twelve ſingle do.	Containing ſix tons Rheniſh wine unfilled for ſale, at 26l. 19s. 7¼d. per ton, - - -	161	17	7
		0	2	6
No.		£162	0	1

If in a foreign veſſel 28l. 7s. 11½d. per ton.

FRENCH WINE.

Inwards. Dublin, 1ſt February, 1801.

Lady Fitzgibbon, Hugh Toole, Maſter, from Bordeaux.

Hamilton Maxwell.

		£.	s.	d.
M. Ten pipes.	*tons* Containing five ~~pipes~~ French wine unfilled for ſale, at 59l. 12s. 0$\frac{12}{20}$d. per ton, - -	298	0	3
		0	2	6
No.		£298	2	9

If in a foreign veſſel 61l. 12s. $\frac{1}{10}$od.

FRENCH WINE IN BOTTLE.

Inwards. Dublin, 1ſt February 1801.

Hero, George King, Maſter, from Guernſey.

John Decluzeau.

D.		£.	s.	d.
One Caſe.	Containing thirty doz. bottles, val. 3l. -	2	3	7
	Eighty three galls. champagne wine in bottle, at 64l. os. 6d. per ton, - -	21	1	8
		0	2	6
		£23	7	9

Valued, W. F. Surv.
Sw. I. W. D. Cuſt. and Coll.

No.

Wine in bottle pays as filled*.
The duty on foreign glaſs imported is 72l. 12s. per cent, ad valorem.
The quantity of wine above ſtated is computed after the rate of three gallons for every thirteen bottles, as practiſed for wine or other liquor in reputed quart bottles.

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* *By the 25th of Geo. III. Chap. 34. Sec. 46. It is enacted, "That no wine of the growth or produce of Portugal, ſhall be imported in any bottle, jar, caſk or other veſſel, which ſhall not contain ſixty three gallons at leaſt, upon pain of forfeiture of ſuch wine, and the bottle, jar, caſk, or veſſel, in which it ſhall be contained."*

SPIRITS,—RUM.

Inwards. Dublin, 1ſt February, 1801.

Fame, Daniel Grayſon, Maſter, from Liverpool.

John Brebner.

		£.	s.	d.
B. Ten puncheons.	Containing one thouſand gallons rum, at 5s. 8¾d. per gall. - -	286	9	2
	Twenty Gallons augmentation, on do.	5	14	7
		0	2	6
		£292	6	3

No.

Britiſh Plantation, per Cocket,
26th Nov. 1800. E. J.

The like duty on importation from the Britiſh Plantations.

BRANDY.

Inwards. Dublin, 1ſt February, 1801.

Caroline, Thomas Fowler, Maſter, from Bordeaux.

Chriſtopher Rigney.

		£.	s.	d.
R. Ten hhds.	Containing ſeven hundred gallons Brandy, at 7s. 3¾d. per gall. - - -	255	18	9
		0	2	6
		£256	1	3

No.

The like duty on Geneva imported.

Vide table of duties on foreign ſpirits imported from England and other Countries.

Spirits, the manufacture of Great Britain and imported from thence, duty 3s. 7d. per gallon. *Vide countervailing liſt.*

HIDES, SKINS, &c. FROM AMERICA.

Inwards. Dublin, 1ſt February, 1801.

Argonaut, Patrick Halſpenny, Maſter, from New York.

Joſeph Wilſon.

		£.	s.	d.
Ten Caſks.	Containing two hundred loſh hides, weight two thouſand four hundred pounds, at 11½d. per lb. - - -	115	0	0
Ten Caſks.	Containing two hundred cow hides tanned, weight three thouſand pounds, at 5$\frac{12}{20}$d. per lb. - - -	74	7	6
One hundred bundles.	Containing five thouſand deer ſkins, at 2$\frac{7}{20}$d. per lb. - - -	48	19	2
Fifty bundles.	Containing five hundred raw cow hides, -		free.	
One Caſk.	Containing thirty feal ſkins - -		free.	
Seventy two barrels.	Containing ſix laſts tar, at 13s. 1$\frac{6}{20}$d. per laſt of 12 barrels, each barrel not exceeding 31½ gallons. - - -	3	18	9
One hundred	Barrels of pot aſhes - -		free.	
Looſe.	Five hundred oak planks - -		free.	
		0	2	6
		£242	7	11

No.

All wood plank, wrought timber, except maſts, yards, or bowſprits, unwrought timber or lumber, the growth or produce of America or the Weſt Indies, and imported directly from thence or from Great Britain, *Free.*

ENTRIES OUTWARDS.

By the ſixth article of union, ſection 2nd, it is enacted that from the firſt day of January, 1801, all prohibitions and bounties on the export of articles, the growth, produce, or manufacture of either country to the other ſhall ceaſe and determine; and that the ſaid articles ſhall thenceforth be exported from one country to the other, without duty or bounty on ſuch export.

Examples.

Outwards. 1ſt. February, 1801.

Hawke, James Dunn, Maſter, for Liverpool.

Luke Duff.

		s.	d.
Two hundred tierces beef,			
One hundred barrels pork,			
Fifty tubs butter, fifty cwt.	Free,		
One hundred untanned hides,			
Ten firkins, ten dozen tongues,		2	6

Outwards. 1ſt. February, 1801.

Ruby, Joſeph Grantham, Maſter, for Jamaica.

Leland Croſthwaite.

		s.	d.		£.	s.	d.
Two hundred barrels beef,	a	1	0	per barrel,	10	0	0
One hundred barrels pork,	a	1	6	per barrel,	7	10	0
Fifty tubs butter, fifty cwt.	a	1	6	per cwt.	3	15	0
Ten firkins tongues, ten dozen	a	0	3¾	per dozen	0	3	1
					21	8	1
					0	2	6
					21	10	7

On exportation of proviſions, &c. bond muſt be entered into by the Merchant and Maſter of the veſſel, (at the Cuſt. and Coll's. office,) for the due performance of certain legal requiſites.

ENTRIES OUTWARDS.

When goods outwards, which for want of ſtowage or other acciden could not be ſhipped according to the warrant, a certificate and affida of the following tenor being made, the merchant may obtain a perm for ſhipping them on any other ſhip.

Suppoſe a merchant enter and pay duty for one hundred barrels pork outwards, as in the foregoing entry, and that fifty of them cann be ſhipped purſuant to the warrant, for want of ſtowage; a copy the entry muſt be made out; the certificate, &c. will run thus:

We do hereby certify, that fifty barrels of the above pork, rema unſhipped for want of ſtowage; witneſs our, &c.

L. S. Land-wr.
W. H. Dep. ſearcher.

A. B. merchant, came before me this day, and made oath that t abovementioned fifty barrels of pork, duty paid as per the within en the inſt. were not ſhipped on board the within-named ſhip, or board any other ſhip or veſſel whatſoever, nor did paſs according to t former cocket;

Sworn, &c. A. B.
I. W. Dep. Cuſt. and Coll.

Port, Dublin.

Permit A. B. merchant, to ſhip on board the *Valentine* of Dubl *R. Curtis*, Maſter, for Jamaica; fifty barrels of pork duty paid, *per* the within entry the inſt. but were not ſhipped, (as by certific from the proper officers, and the ſaid merchant's affidavit may fully appe and are therefore allowed to be exported duty free. Dated, &c.

I. W. Dep. Cuſt. and C
C. D. L. Dep. Compt.

ENTRIES OUTWARDS.

LINEN Exported for Bounty.

Outwards. 1ſt. Feburary, 1801.

Ruby, Joſeph Grantham, Maſter, for Jamaica.

Dunn, Hincks and Brocas.

I. G. ifty Packs, ten Boxes.	Containing two Thouſand pieces, Qty. fifty thouſand yards plain Iriſh linen cloth and fifty yards ſacking, of the breadth of twenty five inches and upwards, not under ſixpence halfpenny per yard, nor exceeding nineteen pence halfpenny per yard in value, per oath, for bounty. Two thouſand yards Iriſh linen cloth, not for bounty.	Free,	
	Sw. I. W. Dep. Cuſt. and Coll.	*s.* 2	*d.* 6

To paſs this entry, the merchant is firſt to make oath that the linens re Iriſh, and then go through the ſeveral offices, as follows; 1ſt, the llector, cuſtomer and collector, comptroller and cheque, when it comes a warrant to the officer for ſhipping the goods, and after the giſter of bounties certifies the entry in the bounty paper, the merchant d maſter of the veſſel enter into bond, for the due performance of the gal requiſites ſpecified therein; the veſſel then clears out and the chief ficer of the tide certifies the goods to be on board at ſailing; the benture officer, ſurveyor and land-waiter for exports, certify the quantity r which bounty is claimed, the bounty paper then paſſes thro' the fices of the cuſtomer and collector, comptroller and examiner of cuſtoms, d being ſigned by the commiſſioners, the receiver general pays the unty.

GOODS coming by the PACKETS.

Merchandiſe or goods for ſale, are not allowed to be brought over in the Packet-Boats, without permiſſion from the Commiſſioners of the Revenue. Application is therefore to be made thro' the Clerk of the Petitions in the Long-room, who is to obtain the Board's order, to admit ſuch merchandiſe, &c. to be brought over. And ſhould the goods be brought over in the Packets without ſuch leave, they are ſubject to ſeizure; but permiſſion is never refuſed to admit them to entry, provided no fraud or attempt to ſmuggle appears: Nevertheleſs great care is to be taken, that on their arrival, application is made as above, to have them admitted to entry as Britiſh, *out of the Stores from England.*

Small articles for *private uſe* not being paſſengers' old Luggage, are ſubject to the ſame regulations.

Inwards. 1ſt. February, 1801.

Out of the Stores from England,

J. E. Eſq.

For Private uſe.

One Trunk, one Parcel. } Containing,

A ſaddle and bridle, val.	2	10	0
Three pair of boots,	2	5	6
Six pair of ſhoes	1	4	0
Wt. of leather therein, ten pounds,	£5	19	6
			11 11
addl. on manud. leather,			0 10
			2 6
			15 3

vald. per Bd's. order. } I. M. Surv. and Compt. ſtores.

No. ( )

The ſeveral ſteps to be taken in paſſing this entry, are as pointed out, page (12)

When goods are ſeized coming by the Packets, and that on application the Commiſſioners deem it proper to admit them to entry, proceed in like manner.

CARRIAGES coming by the PACKET-BOATS.

Application for Licenſe to enter carriages by the Packet-Boats, muſt be made as in the preceding inſtance, which being obtained the entry runs thus.

Inwards. 1ſt. February, 1801.

Out of the Stores from England,

James Edwards, Eſq.

One Engliſh Coach, *(Chariot, Chaiſe, Curricle, &c. as the caſe may be,)* and Appurtenances, val. £100.	10	0	0
	0	2	6
ald. per Bd's. order, I. M. Surv. and Compt. ſtores.	£10	2	6

If imported in a regular trading veſſel, the entry is to be made without further trouble, in the uſual form of any ſingle article of merchandiſe, as for

Example.

Inwards. 1ſt. February, 1801.

Lovely Peggy, Thomas Harris, Maſter, from Liverpool.

John Latouche, Eſq.

One Engliſh Coach, &c. as above, val. £100.	10	0	0
	0	2	6
vald. W. P. G. Surv.	£10	2	6

The entry is then to be paſſed according to the ſeveral ſteps pointed out, page (12)

Entry of an Iriſh Carriage returned by the Packet.

Inwards. 1ſt. February, 1801.

Out of the Stores from England,

Lord Sudley.

		s.	d.
One Iriſh Coach, *(Chariot, Gigg, Curricle, &c. as the caſe may be,)* and Appurtenances, *entered outwards the 5th July laſt, duty free, and is the ſame now returned,* per oath.	Free.	2	6

If not entered Outwards at the time of Exportation, an Outward and Inward entry muſt be made, as in the following forms.

Outwards. 1ſt. February, 1801.

The firſt ſhip for England,

Lord Sudley.

		s.	d.
One Iriſh Coach and Appurtenances,	Free.	2	6

The Inward Entry will then run thus.

Inwards. 1ſt. February, 1801.

Out of the Stores from England,

Lord Sudley.

		s.	d.
One Iriſh Coach and Appurtenances, *entered outwards this day, and is the ſame now entered inwards,* per oath.	Free.	2	6

If not identified on oath, Duty muſt be paid as if Engliſh.

The

The owner, proprietor, agent or ſervant, having gone through the ſeveral offices according to the directions given for paſſing an entry, is to get a diſcharge from the Landwaiter and Surveyor to produce to the Cocket office, where he will receive a Certificate of its having been landed here, which muſt be ſigned by the Cuſtomer and Collector, Comptroller, and Inſpector-general of Imports and Exports, or their Deputies; which Certificate is to be tranſmitted to the agent or friend of the proprietor's in England, who is to apply at the Cuſtom-houſe of the Port from which it had been exported, for a debenture, in order to receive the drawback of duty paid thereon.

By the 6th article of Union Act, Schedule II^d. Coaches and other carriages are ſubject to a duty of ten pounds *per centum* on their value, which duty ſo paid is, upon due exportation thereof, (if within twelve months from the date of importation,) wholly drawn back.

The proprietors of carriages, are here recommended to preſerve copies of their entries for their ſubſequent ſatisfaction, in prevention of delay and extraordinary trouble on ſimilar occaſions.

Of DRAWBACKS.

Drawbacks are diſtinguiſhed into debentures and repayments: Th former are ſuch part of his Majeſty's duties as are drawn-back on expo tation of goods which have paid duty inwards; and the latter, are ſuc abatements or drawbacks as are granted on account of damage or ove entry.

All foreign goods which have paid duty inwards, are entitled to fon drawback or debenture on exportation, according to the circumſtance of time and perſons.

Salt and foreign herrings are excluded from the benefit of any repay ment on exportation; and the duty on carriages under the preſent law not drawn-back, unleſs exported within twelve months after importation.

In order to obtain the debenture on exportation of foreign goods, permit muſt be taken out for ſhipping the ſame, in which the date of th entry Inwards, the names of the importer, the ſhip, the maſter and th port or place from whence imported, muſt be particularly expreſſed, as i the form following, viz.

Port Dublin.

PERMIT A. B. merchant, to ſhip on board the Betſey, burthen 16 tons, I. T. Maſter, for Jamaica; S. B. twenty caſes, containing one hundred ſixty ſix gallons french wine, in ſixty dozen bottles, duty paid by L. C. *(by private ſale or otherwiſe as the caſe may be,)* 27th Auguſt 1799, per the Two Friends from Bourdeaux, now free. Dated t the Cuſtom-houſe, Dublin, 4th December, 1800.

I. W. Dep. Cuſt. and Coll

No.

DRAWBACKS.

A. B. maketh oath, that he is the real exporter of the abovementioned goods, and that he is the perſon entitled to receive the drawback thereon.
Sworn before me, 4th December, 1800.

I. W. Dep. Cuſt. and Coll.

A. B. merchant.

C. D. L. D. Compt^r.

By virtue of which permit, the goods being viewed, examined and ſhipped, and the ſame being certified on the back of it by the diſcharging officers, the maſter of the ſhip in which they are to be exported, muſt outvoice the ſame, and make particular oath, or (if a quaker) affirm, that to the beſt of his knowledge and belief, thoſe goods are not intended to be relanded, and that he will not permit or ſuffer the ſame, or any part thereof, to be relanded in any port, creek or haven in this Kingdom, nor to be relanded in *Great Britain*, or in the Iſlands of *Man*, *Faro* or *Ferro*, nor to be tranſhipped, or put on board any ſhip or veſſel, unleſs in caſe of real diſtreſs, to ſave the goods from periſhing. The permit muſt then be delivered to the chief officer upon the tide, along with the clearings of the ſhip, who muſt particularly examine and certify on the back thereof, that the goods therein mentioned were on board at the time of ſailing; the other requiſites will fully appear from the following form of a debenture, as now practiſed in the port of *Dublin*.

DRAWBACKS.

I. Port Dublin, this 4th day of *December*, 1800. *A. B.* merchant, hath entered with us of the above date, in the *Betſey* of *Dublin*, burthen one hundred ſixty tons, *I. T.* maſter for *Jamaica*, in the *Weſt Indies*, twenty caſes, containing one hundred ſixty ſix gallons french wine, in ſixty dozen bottles, the inward duties whereof were paid by L. C. (by private ſale or as the caſe may be,) 27th *Auguſt*, 1799, by the ſaid merchant, conform to an authentic copy of the permit, hereunto annexed, and for further manifeſtation of *his* juſt dealing therein, *he hath* alſo taken oath before us, of the ſame. Dated at the Cuſtom-houſe, *Dublin*, the day and year aforeſaid.

I. W. Dep. Cuſt. and Coll.

C. D. L. D. Compt^r.

II. A. B. merchant, maketh oath, that he is the real exporter of the abovementioned goods, and that he is the perſon entitled to receive the drawback thereon, of the goods mentioned in the above certificate, that they are ſhipped as therein mentioned, and are the ſame for which his Majeſty's duties were paid, (or ſecured if bonded,) agreeably to the permit. Further, that the ſaid *wine* is really and *bona fide* intended to be exported to *Jamaica* in the *Weſt Indies*, and no other port or place; and that no part thereof has been relanded, or intended to be relanded, in any part of this Kingdom, nor landed nor intended to be landed in *Great Britain*, or the *Iſle of Man*, or the Iſland of *Faro* or *Ferro*, nor to be tranſhipped or put on board any ſhip or veſſel, unleſs in caſe of real diſtreſs, to ſave the goods from periſhing.

Sw. 4th December, 1800. I. W. Dep. Cuſt. and Coll.

A. B. merchant.

III. Theſe are to certify, that the twenty caſes, containing one hundred ſixty ſix gallons french wine in bottle, were ſhipped on-board the Betſey, I. T. maſter, at the quay, the 4th December, 1800, conform to the endorſements on the permit, whereof a copy is hereunto annexed.

W. P. G. Surv.

W. M. M. Land-wr.

IV. *I. T.* maſter, maketh oath, that he is the maſter or perſon having the charge or command of the above ſhip or veſſel, and that to the beſt of his knowledge and belief, neither the above mentioned *twenty caſes of wine*, or any part thereof, has been relanded, nor is intended to be relanded, and that he will not permit or ſuffer the ſame, or any part thereof, to be relanded in any port, creek or haven in this Kingdom, nor to be landed in *Great Britain, or in the Iſlands of Man, Faro*

DRAWBACKS.

Faro or Ferro, nor to be tranſhipped or put on board any ſhip or veſſel, unleſs in caſe of real diſtreſs, to ſave the goods from periſhing.

I. T. maſter.

Sworn the 4th December, 1800.
I. W. Dep. Cuſt. and Coll.

I certify, that bond hath been given for the due exportation of the foregoing *wine*, in terms of law.

Cuſtom-houſe, Dublin, the 4th December, 1800.

I. W. Dep. Cuſt. and Coll.

I. DRAWBACK for one hundred ſixty ſix gallons french wine, exported as above.

Total, £30 16 7
I. W. Dep Cuſt. and Coll.
C. D. L. Dep. Compt.
S. W. Aſſiſt. Examiner.

YOU are to pay unto A. B. merchant, the above ſum of thirty pounds teen ſhillings and ſeven pence, ſter. and place the ſame to your account drawbacks, for the quarter ending the 25th inſt. for which this with ſaid merchant's receipt, ſhall be your warrant and diſcharge. Dated the Cuſtom-houſe, Dublin, the 16th December, 1800.

I. B.
R. A. } Commiſſioners.
D.

Dublin Port.

ceived the above ſum of £30 16 7 ſter.
A. B. merchant.

The Permit is to be endorſed in the following manner.

pped twenty caſes wine.
G. M. Debent. officer.

Shipped, 4th December, 1800.
20 caſes wine in bottles,
166 gallons French wine.
I. M. M. Land-wr.

Ringſend, 12th December, 1800.

The above goods on board at ſailing.
E. J. Surv.

The ſeveral ſteps requiſite, in order to obtain Draw back of duty on Goods Exported on Debenture.

1 To the Cuſtomer and Collector *(Long-room)* for a permit to ſhip th goods.
2 ——— Comptroller *(Long-room)* for his ſignature thereto.
3 ——— Clerk of the Cheque *(Long-room)* where a copy of the per mit is to be left.
4 ——— Land-waiter for Exports *(below ſtairs)* for an order to th Debenture officer, to certify on the back of the perm the outward bulk ſhipped.
5 ——— Surveyor *(on the Quay)* to enter in his book the quanti ſhipped.
6 ——— Land-waiter for Exports *(below ſtairs)* to certify on th permit the quantity ſhipped.
7 ——— Cocket office *(on the Quay)* for the Debenture paper.
8 ——— Cuſtomer and Collector's office *(Long-room)* where t merchant and maſter of the veſſel enter into bond, &c.
9 ——— Clerk of the ſhip Entries Outwards *(below ſtairs)* wi whom the Debenture paper and Permit are to be depoſite

All the above to be done before the Ship is cleared out.

If to England, * *a certificate will be received from thence the exporter, ſtating the quantity* there *landed, (according which the Drawback is to be computed.—The merch ſhould therefore be very particular in aſcertaining the qu tity before ſhipping.)——From* foreign *parts no certifi is required.*

10 ——— Surveyor of Ringſend *(Cuſtom-houſe quay)* for the Per and his certificate thereon of the ſhip having ſailed w the goods on board.
11 ——— Cocket office *(below ſtairs)* for the Debenture paper.
12 ——— Cuſtomer and Collector *(Long-room)* for computation the Drawback.
13 ——— Comptroller *(Long-room)* for his ſignature to the Debent paper.
14 ——— Examinator of Cuſtoms *(up ſtairs, eaſt end)* for examina thereof.
15 ——— Cocket officer *(on the Quay)* who obtains the Commiſſion ſignatures.
16 ——— Receiver General *(up ſtairs, weſt end)* for amount of Dr back.

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* *No Drawback allowed on goods entered for Great Britain, (unleſs loſt or taken,) 'till c eate produced under hands and ſeals of office of Collector and Comptroller, or other principal there, teſtifying the landing and expreſſing the quantity, number, marks, &c.* 26 G. 3. c. 21. p.

DRAWBACKS AND ALLOWANCES.

Abatement for damaged Goods.

When goods have received damage at Sea, by ſalt water, or other accident, if ſuch goods be unrated or not ſpecified in any of the ſchedules of the money bill, the merchant hath only to take out a bill of view, and value them upon oath according to their real worth at the time of entry. But if the goods be rated by weight or meaſure and ſpecified in the money bill, a copy of the entry muſt be made out, two indifferent merchants muſt be choſen or approved of by the Commiſſioners in the port of Dublin, (and in all other ports by two at leaſt of the principal officers whereof the collector always to be one,) who, in conjunction with ſuch ſworn officers as ſhall be appointed for that purpoſe by the Commiſſioners or Sub-Commiſſioners reſpectively, muſt view the goods upon landing and before houſing them, and certify, and declare upon oath what real damage the goods have ſuffered, and the abatement of Duty muſt be in proportion to the damage; ſo that if the goods be leſſened one half in their value, one half of the Duty is to be repaid: and ſo in all other caſes.

The following example will fully illuſtrate the method of proceeding in ſuch circumſtances.

Inwards. Dublin, 29th Jan. 1801.

Hebe, John Hodgſon, Maſter, from Briſtol.

John Butler.

I. B.
Ten Hhds. } Containing,

One Hundred hundred wt. *Brit. Plant.* Muſcovado Sugar, per Cocket,	98	0	5
		2	6
	98	2	11

(A true Copy.)
I. W. Dep. Cuſt. and Coll.
W. L. Examr.

H. K. pro Coll.
C. D. L. Dep. Compt.

DRAWBACKS AND ALLOWANCES.

We, the underwritten merchants, experienced in the nature and value of the goods abovementioned, being thereunto appointed by the Commissioners of his Majesty's revenue, do hereby certify, and declare upon oath, first administered to us by the said Commissioners, that we have viewed and examined the ten Hhds. of Sugar, entered as above, out of the Hebe, John Hodgson, Master, from Bristol; and do find the said Sugar, to be lessened one fifth in its true value.

Witness our Hands, Dublin, 1st Feb. 1801. A. B. C. D. } Merchants.

Sworn at the Board, 1st February, 1801.
R. A.

We, the discharging officers, do hereby certify, that we have viewed the ten Hhds. of Sugar abovementioned, and do find them damaged by salt water, and verily believe the allowance set forth in the above certificate to be reasonable.

Dublin, 1st February, 1801.
W. F. Surv.
R. M. Land-wr.

Allowance for one fifth of the duty paid on the abovementioned Sugars, being lessened so much in their true value. } 19 12 1

I. W. Dep. Cust. and Coll.

You are to pay unto I. B. merchant, the sum of nineteen pounds, *&c. as in the order of a debenture.*

Wines and Tobacco can have no such abatement on account of damage, but if the merchant upon landing his Wines, shall judge them to be so corrupt and unmerchantable as not to be worth his Majesty's duties, he may in presence of the proper officers, stave and spill them, and his whole duty shall be repaid him, together with the following rates allowed by the crown, in compensation for freight and other charges, viz.

	£.	s.	d.
For every ton of Wine so destroyed, of the growth of *Germany*, or Wines that pay duty as such.	4	0	0
For every ton of *French* Wine.	2	0	0
For every ton of *Portugal*, *Spanish*, or other Wines	6	0	0

But no such allowance can be made, unless such Wine be imported in casks directly from the port or place of their growth, or the usual place of

f ſhipping ſuch wines; nor are his Majeſty's duties of prizage or butlerage to be leſſened on account of deſtroying ſuch Wines.

By the 9th rule in the *Act* of *Cuſtoms*, "every Hhd. of Wine which ſhall be run out, and not above 7 inches left in it, and every butt or pipe, not above 9 inches, ſhall be accounted Outs, and no ſubſidy to be paid for the ſame;" purſuant to which, if on landing the Wines he officers find any Outs, they certify the ſame on the copy of the entry.

No allowance for damaged or mean Tobacco; but any one may refuſe o enter or pay duty for it, or for the bad part, which he may ſeparate y cutting it off from the package; and two chief officers of the Port hall have it deſtroyed, without any allowance to importers for freight r charges ſave one halfpenny per pound cut off to be burnt from damage efore landing, ſo as not to exceed 30*s.* for the damaged Tobacco in one ogſhead, which a commiſſioner or chief officer where landed may pay he importer. 37 *G.* 3. *c.* 42. §. 23. 35.

No perſon to ſeparate Stalk from Leaf, as damaged or mean Tobacco; or any drawback allowed on export of Stalks or Stems ſo ſeparated. *ib.* §. 24, 25.

If on cutting off damaged Tobacco for which no duty was paid, the ound remainder in any package is under 425lb. the importer in landvaiter's preſence, may have the ſound put together in one or more of the ackages out of which the damaged was taken, and the officer is to nter the weight of the ſound ſo put in, and the marks and numbers, nd ſpecify that ſuch were packed and refilled in their preſence. And uch packages may be exported, (from ſame port only,) and get debenure and drawback, as if package not altered, if there be 425lb. in ach. *ib.* 29.

DRAWBACKS, &c.

Short Delivery of Goods.

When a merchant by miſtake has entered and paid Duty Inwards fo a greater quantity of goods than his package or cargo really contains, h muſt make out a true copy of the entry, gêt the diſcharging officers t certify, and make oath himſelf, as in the following form.

Inwards. 1ſt. February, 1801.

Sutton, Charles Bunker, Maſter, from Liverpool.

Mark Monſarrat,

		£.	s.	d.
M. M. Four Caſks, 1 a 4	Containing, Twelve hundred wt. Tapioca, val. 50l.	12	14	
			15	
(A true Copy.) I. W. Dep. Cuſt. and Coll.			2	
W. L. Exr.	C. D. L. Dep. Compt.	13	11	

We do hereby certify, that upon landing the abovementioned fou caſks of Tapioca, we examined the ſame, and found them to contai no more than ten hundred weight; ſo that the merchant hath over entered two hundred weight of Tapioca.

Witneſs our Hands, Dublin, 2nd Feb. 1801.

W. F. Surv.
L. S. Land-wr

M. M. merchant maketh oath, that, neither he nor any perſon fo him, received any more of the Tapioca abovementioned, than what th officers of the Cuſtoms legally diſcharged; ſo that he hath over-entere two hundred weight of Tapioca.

Sworn 2nd Feb. 1801. M. M. merchant.

I. W. Dep. Cuſt. and Coll.

DRAWBACKS AND ALLOWANCES.

Repayment for the duty on two hundred weight of Tapioca over-entered, value £8 6 8.	2	2	4
I. W. Dep. Cuſt. and Coll.		2	6
C. D. L. Dep. Compt.			
S. W. Aſſiſt. Examiner.	2	4	10

You are to pay, &c. *as in the order on a debenture.*

SUR-CHARGES AND OVER-CHARGES.

Miſtakes that ariſe in the computation of his Majeſty's duties, are diſtinguiſhed into *Sur-charges* and *Over-charges*; the firſt in prejudice of the Crown, and the latter in prejudice of the merchant.—All Sur-charges are charged to the ſeveral port Collectors on paſſing their accounts, that the Crown may not ſuffer by ſuch an overſight: and Over-charges are allowed the ſame merchant on being firſt duly certified by the examinator of Cuſtoms.

A Surcharge by the Examinator of Cuſtoms on a former entry remaining unpaid, juſtifies detainer of goods entered by the ſame perſon. 31 *G.* 3. *c.* 16. §. 15.

General directions how to proceed, in order to obtai

CERTIFICATES for DRAWBACK

of Duty in England.

Certificate goods from *Great Britain,* if (as frequently happens) th terms required in the certificate for obtaining the debenture there, b different from thoſe of the ſame goods in the ſchedules of the mone bill, may be ſo entered as to comply with the law in both caſes. But th diſcharging officer is to take care that no fraud be committed under colo of ſuch certificate; and if any doubt ariſes, he is to lay it before th commiſſioners for their determination.

After the Land-waiter has examined the goods, he ſigns the diſcharg thereof, which is alſo to be ſigned by the Surveyor, and produced to th Cocket officer for the certificate of the goods having been landed her the certificate is then to be entered with the Cuſtomer and Collector, an ſigned by that officer, the Comptroller and Inſpector General of Impor and Exports, or their deputies; the certificate is then to be tranſmitte to the merchant's correſpondent, agent or ſhipper in England, who is t produce it at the Cuſtom-houſe of the port from whence the goods wer exported, for a debenture, in order to receive the drawback of duty pai thereon.

Rum certificates cannot paſs the Cuſtomer, until the maſter of th veſſel in which it was imported, makes oath to the quantity of Rum h took on board at the port from whence he outvoiced, to whom conſigne and that they were in the ſame ſtate at delivery as when they were ſhipped.

For Rum and Tea, two certificates of each are neceſſary.

BILLS OF VIEW,

How to be taken out.

Where any merchant is in doubt concerning the quantity, proper denomination or quality of his goods, arising from the want of bill of lading, imperfect invoice, or other just cause, and cannot make a full and perfect entry, the law has provided for his safety, by granting a bill at view, on making voluntary oath, that he knows not the just and true quantity and quality of the goods contained in the outward bulk expressed therein, and that he cannot make a perfect entry without view thereof.

The bill of view is to be taken out at the Customer and Collector's office in the Long-room, and afterwards to be signed by the Comptroller, and entered with the clerk of the Check, when it becomes a warrant to the Land-waiter for bringing the goods to the quay to be viewed in his defence, the merchant is to write down the particulars of the contents of each outward bulk on the bill of view, and proceed afterwards in passing the entry as already directed.

The merchant should be very careful in taking down the particular quantities of his goods while in his power so to do; as, such of said goods as shall afterwards be short or unduly entered, are forfeited or their value.

ARTICLES, chargeable with a duty of *Ten pounds pe Centum only, on their true value* on Importatio from Great Britain, being the growth, pro duce, or manufacture of that country.

Adzes, for Coopers
Amber Beads
Anvils
Awl blades
—— hafts
Aulgurs, for Carpenters
Axes or Hatchets
Bands of Iron, for Kettles, &c.
Bandſtrings not ſilk
Baſts or Straw hats, knotted or plain
Battery, Baſhrones or Kettles
Beads, { Bone, Box, Chryſtal, Coral, Glaſs and Wood, Jaſper }
Bellows
——— Pipes
Bells, { Clapper, Dog, Horſe }
Bill-hooks
Bits for bridles
Blades for { Foils, Knives and Forks, Razors, Swords }
Boſſes for bridles
Bottles of Stone
Bows, *called*, Stone bows of Steel
Boxes, { Fire or Tinder boxes, Pepper boxes, Tobacco boxes }
Braſs, { Lamps, Laver Cocks, Piles Weight, Scales and Weights, Trumpets }
Bricks
Broaches, of latten or copper
Bruſhes, { Beard bruſhes, Comb bruſhes of ha, Head bruſhes of do }
Buckles, for Girdles
———— for Girths
Bugles, great or ſmall
Buttons, of copper or latten
Buttons, { Glaſs, Hair, Handkerchief, Thread }
Candle plates or wallers, of braſs latten
Candleſticks, of braſs or latten
Candlewick, of cotton only
Cap-hooks or hook-ends
Caſes for Combs
———— Needles or Pins
———— Spectacles
Cauldrons or pans, of iron
Chaffing diſhes, of braſs or latten
———————— of iron
Chains for Dogs, Keys, or Purſes
Chairs, of walnut-tree
Chariots
Chefs Boards and Men
Cheſts, of iron

Chiſſel

Chiſſels, for Joiners
Ciſterns, of latten
Coaches and other Carriages
Coffin Figures and letters
—— Handles, Plates & Squares
Combs, of Bone, of Box, of Horn, called Horſe combs, of Ivory, called Lightwood, for Wool [combs
Compaſſes, for Carpenters, of, for Ships [iron
Cork tacks, of iron or ſteel
Counters, of braſs or latten
Curry Combs
Dagger Blades
Dimity, plain
Dog Couples
Files
Fire-ſhovel Plates
Fire-ſhovels
Fleams to let blood
Furnaces, for Bleachers uſe
Garnets, cut or rough
Gimlets, for Carpenters, Vintners
Glaſs, called Glaſſes, for Watches, Burning Glaſſes, Glaſs Pipes, Hour Glaſſes, Vials, Window Glaſs
Gloves, *except* Silk and Leather gloves
Gold foil
Gravers or Punſons
Halberts
Hammers
Handkerchiefs, *not ſilk or mixed with ſilk*
Harneſs Roſes, not plated
Hatbands, *not ſilk or mixed with ſilk*
Hats
Hilts, for Swords and Daggers
Hoops, of iron
Hunting Horns
Jews trumps
Inkhorns
Inkle, wrought and unwrought
Inſtruments, for Barbers and Surgeons
Iron Backs, for Chimnies
—— Bands, for Kettles
Irons, Box Irons, Smoothing Irons, Stirrup Irons
Key knops
Keys, for Watches
Knives, Almine, Bohemia and all other coarſe knives, Butchers knives, Coopers knives, Cullen knives, Curriers knives, Drawing knives, Glovers knives, Pen-knives, Sher-knives, Stock knives
Lace, Bone lace, of thread, Crewel lace, Pomet lace [thread, Purl or Antlet lace, of
Ladles, called melting ladles
Latches and Catches, of iron
Latten, Black and Shaven
Lockers or Chapes, for Daggers
Locks, Budget or hanging locks, Box, cheſt and cupboard locks, Horſe locks, Spring locks, Stock locks
Marbles, for Children
Mortars and Peſtles, of braſs
Nails, called Chair nails, Copper nails, Roſe nails, Saddlers nails, Harneſs nails, Head nails, Small nails, Spring nails

Needles,

Needles, called { Pack needles / Sewing needles / Sail needles }
Pans, Dripping and Frying pans
—— Warming pans
Penners
Piercer bits
Pike heads
Pikes, with or without heads
Pincers or Plyers
Pins
Plane irons
Plates, called { Tinplates, ſingle or double / Tinplates, white or black / Harneſs plates, or iron doubles }
Playing tables, of walnut-tree
Points, of thread
—— capiton
Pots, of earth or ſtone, covered or uncovered
Pots, { Gally pots / Iron pots / Melting pots, for Goldſmiths }
Pullies, of iron or wood
Rattles, for Children, with bells
Razors
Reaping hooks
Rings, { for Curtains / for Keys / of Braſs, Copper or St. Martins / Small / of Hair / of Wire }
Saddles, of ſteel
Saws, called { Frame ſaws / Hand ſaws / Leg ſaws / Tenant ſaws / Whip ſaws }
Scales, for Razors
Sciſſars
Scythes
Sheers, { For / for G[illegible] / Garden / for S[illegible] / for She[illegible] / Sheep ſheers / for Taylors }
Sheaths, for knives and forks
Snuffers
Spades, for Gardeners
Spangles, of Copper
Spectacles
Standiſhes, of braſs, glaſs, iron or ſteel
———— called pocket ſtandiſhes
Stockings, cotton, woollen or worſted
Sugar Moulds or Pots
Sword blades
Tables, called Playing tables
Tacks, of iron
Tapes, of linen, cotton or worſted
Thimbles
Threads, not of ſilk
Tiles
Tinſel, with copper
—— with right of gold and ſilver
Tobacco Pipes
Tools, called Carving tools
Trowels
Trumpets, *vide braſs*
Twiſt, for Band-ſtrings, *not ſilk or mixed with ſilk*
Tin, wrought, called Pewter
Vice Haſps
Vices, for Smiths
Wire { Dagger and Quartern / Iron wire / Latten or Braſs wire / Steel wire / Virginal wire }

Which Duty ſo paid, is, upon due Exportation thereof within three years after Importation, wholly drawn back.

The above not ſubject to the *Six per Cent.*

ARTICLES, subject to a duty of 10l. per Centum, *ad valorem*, chargeable also, with Countervailing duties on Importation from Great Britain, being the growth, product, or manufacture of that country.

Bottles, of glass
Buttons, of silk
Caddas or Crewel Riband
Caffoy, *mixed with silk*
Cameletto, *half silk, half hair*
Cards, for playing
Chamlets, *mixed with silk*
Ferret Riband, of silk
Gloves, of silk
——— of leather
Gold and Silver Thread, *mixed with silk*
Handkerchiefs, of silk, *or mixed with silk*
Hatbands, of silk, *or mixed with silk*
Lace, of gold or silver, or silver and gold, *mixed with silk*
Gold and Silver Lace
Lace, silk
Paper, stained, *whether for hangings or other uses*
Points, of fine silk
Riband, of silk
——— of gold, silver, or both
Silk, { Cloth, of gold / ——— of silver / ——— of tissue / Silks wrought / Stuffs / Stockings }
Twist, for Bandstrings of silk, *or mixed with silk*
——— of gold, or silver
Velvet
And all Haberdashery and Millinery of silk, or mixed with silk; Plated ware; Sadlery and other manufactured leather; and all manufactures of Silk, or mixed with silk, &c.

The above not subject to the *Six per Cent.*

Which Duties so paid, are to be wholly drawn back, upon due Exportation, within three years after Importation.

ARTICLES, ſubject to *Countervailing duties only*, * being the growth, produce, or manufacture of Great Britain, and Imported directly from thence.

Beer and Ale
Books, bound
——— unbound
Dice
Hides and Skins, *except Goat ſkins raw and undreſſed, and imported in Britiſh, or Iriſh Veſſels, and* alſo, *except Seal ſkins raw and undreſſed, and taken by the crews of Veſſels, belonging to, and fitted out from* Ireland, Great Britain, Jerſey, Guernſey, *or* Man, *and navigated according to Law, which are* free.
Leather, *unmanufactured*
Maps and Prints
Mum
Paper, *except Stained paper for hangings, or other uſes*
Paſteboards, for Books, Millboard and Scaleboard
Parchment
Plate, wrought, *not Watches, or plated ware*
Snuff
Spirits
Sugars, *refined*
Vellum
Vinegar
Vizards, of ſilk, or ſtained paper.

The above not ſubject to the *Six per Cent.*

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* *Drawn back on Expert, within three years after Importation.*

RTICLES, *free* on Importation from Great Britain, being the growth, product, or manufacture thereof.

gates
lum
lphabets
mber
pples and Pears
ſhes, { Barilla / Pearl / Pot / Soap
abies or Puppets, for Children
acon and Hams
alls, *called Tennis* balls
ark
aſket Rods
aſkets, called Hand-baſkets or *Sports*
aſt Ropes
eer, *called* Spruce beer
ell metal
lacking, or Lampblack
lankets
ows, Staves
oxes, *called* { Neſt boxes / Sand boxes / Soap boxes / Spice boxes
raſs old, or ſhruff
riſtles, *dreſſed or undreſſed*
ruſhes, viz.
Rubbing bruſhes
Weavers do.
Coarſe do. of Heath
Fine or Head do. of do.
Bruſhes for Hats and Clothes
urrs, for Mill-ſtones
ables, *tarred* or *untarred*
affoy, *not mixed with ſilk*
Canary Seeds, or *Alphiſti*
Candles
Canes, of Wood
Capers
Caps, of Woollen
Cards, *called* Wool-cards
Carpets
Catlings, Harpſtrings and Luteſtrings
Caveare
Chamlets { Unwatered or mohair / Watered
Cheeſe
Chocolate
Claricords
Clay
Cochineal of all ſorts
Coffee
Comfits
Copper, *unwrought*
Cordage, *tarred* or *untarred*
Corks
Cuttle-bones
Cyder or Perry
Drugs, *ſee three pages forward*
Earth, Red
Emery, Stones
Emery, Ground,
Fans, for Corn
Feather Beds
Feathers for Beds
Fiddles
Fiſh
Flax, *dreſſed* or *undreſſed*
Flints
Flocks
Flower Roots
Flutes

Flutes
Frize
Furs
Galls
Girth-web
Glue
Globes
Grains, or ſcarlet Powder
Grindingſtones
Anniſeeds
Licorice
Gunpowder
Goats Hair
Hair-bottoms for Sieves
Hemp
Hempſeed
Honey
Hoops of Wood
Hornbooks
Horn for Lanterns
Horſes, Mares, Geldings and Nags
Ink for Printers
Iron *unwrought*
Iron Ore and Cinders
—— Liquor for Dyers' uſe
Juice of Lemons
Junk, *called* old Junk
Kelp
Laſts *called* laſt Blocks
Laths
Lead
Leaves, of Gold and Silver
Lemons, pickled
Limes
Linen
Linen rags
Litmus
Looms, *called* Weavers Looms
Lutes
Luteſtrings
Madder
Magnus
Match for Guns
Metal Leaf
Mithridate
Muſtard
Muſtard-ſeed
Nuts
Oaker or Ochre
Oakum
Ore, *called* Iron Ore
Onions
Onion Seeds
Orchal
Oil Cloth
Oil, *vide two pages forward*
Oyſters pickled
Pack-thread
Peas and Beans
Pipes { for Children / for Tabors
Plaſter of Paris
Plank
Pomegranates
Pomy or pumice Stone
Printing Letters or Types
Quinces
Rackets
Raddle
Rapeſeed
Rattles for Children, *without Bells*
Regulus
Rims for Sieves
Safflore
Saffron
Scales for Scabbards
Scythe Stones
Sea-holly Roots
Seeds, Clover, Millet, other Graſs, and all Garden Seeds
Sieves of Hair
Shag, Stuff, or Hair
Shot
Shruff or Old Braſs
Skeets for Whitſters
Spoons of Horn
Standiſhes of Wood
Starch
Steel, *unwrought*
Stones, vocat { Stone Birds *or* Whiſtles / Blood Stones / Dog Stones / Mill Stones / Large and Small Quern Stones / Slick Stones
Sturgeon
Succards *wet* or *dry*
Tallow

'allow
arras
eazels
ortoiſe Shell
ays of Wood
rees and Shrubs *of all ſorts*
in *unwrought*
rencners *not Braſs, Copper, Iron or Steel*
urpentine, Oil or Spirits
erditer
ax, hard or ſoft
eld or Woold Straw
halebone, *caught or cured by Britiſh or Iriſh Subjects*
ns of Whales, *taken and caught in any part of the Ocean, by the crew of any ſhip or veſſel built in Great Britain, Ireland, or Iſles of Gurnſey, Jerſey or Man, wholly owned by his Majeſty's Subjects, uſually reſiding therein reſpectively, are on Importation to be admitted to Entry and landed without payment of any Duty* whatever.
Whetſtones
Whipcord
Whiſtles, cocks or bellows
——— cocks or birds of Stone
Whiting
Wood, *not* Cabinet ware
Wool of all ſorts
Yarn vocat { Cable Yarn / Camel or Mohair Yarn / Seal Yarn / Scotch Yarn / Woollen and bay Yarn.

N. B. Certain foreign *articles imported into this country from* Great itain, *which have gone through a proceſs of manufacture or refinement re, ſo as to alter or change effectually the nature or ſubſtance thereof,* free *as* Britiſh *manufacture; except Brimſtone, Camphire, Saltpetre, l ſome other drugs and ſubſtances refined in England, which pay duty in ſhape or ſtate. But the duties paid on Brimſtone or Saltpetre are wn back on proof of their having been uſed in making* Vitriol *or* Aquatis.

A LIST OF GOODS

Free of DUTY on IMPORTATION,

from any Place whatſoever.

Aſhes, viz.
- Barilla
- Pearl
- Pot
- Soap, weed and wood

Bullion, in coin, bars, or plates
Canes, for Manufacturers uſe
Clay

Dying Drugs, and Stuffs.
- Agaricus
- Alum
- Annotto
- Antimony
- Argol
- Arſnick
- Bay-berries
- Borax unrefined, for Dyers uſe
- Cochineal
- Copperas
- Indigo
- Iſinglaſs
- Lignum Vitæ
- Madder and Madder Roots
- Juniper-berries
- Pomegranate Peels
- Sal Armoniacum
- Sanders, Red Alias Stock
- Tornſal
- Turmerick
- Verdigreaſe
- Vitriolum Romanum

Dying Drugs, and Stuffs.
- Galls
- Iron Liquor
- Juice of Lemons
- Limes and Lime Juice
- Litmus
- Orchal
- Safflore
- Sumach
- Weld or Woold Straw
- Woad, called Iſland or G
  Woad
- Woad, Tholouſe

Flax undreſſed
Flaxſeed or Linſeed
Goat Skins if raw and undre
and Imported in Britiſh or
veſſels, navigated according
Law
Hempſeed
Hemp undreſſed
Linen Rags
Looms, called Weavers Looms
Oil, extracted from Juniper-be
Oil of Vitriol
Oil, head matter, fins or other
duce of whales, or other creat
living in the ſeas, taken and ca
in any part of the Ocean b

crew of any ſhip or veſſel built in Great Britain, Ireland, or the Iſlands of Guernſey, Jerſey, or Man; wholly owned by his Majeſty's ſubjects, uſually reſiding therein reſpectively, may on Importation, be admitted to Entry, and landed without payment of any duty whatſoever

Peas, if for Sowing

Seal Skins if raw and undreſſed, and taken by the crews of veſſels belonging to, and fitted out from Ireland, Great Britain, Jerſey, Guernſey or Man, and navigated according to Law.

Smalts

Soap, called Black-ſoap

Tin, called Grain Tin for Dyers uſe

Trees of all ſorts

Wool of all ſorts.

A TABLE of the DUTIES payable on certain *Foreign Goods, Wares* and *Merchandiſes*, Imported into Ireland from Great Britain and other Countries.

ARTICLES.	From Great Britain. Foreign.	From other Countries.
	£. s. d.	£. s. d.
ALL Foreign apparel, artificial flowers, millinery wares, fans, chip hats, wrought ivory, prints and pictures, furs; all gilt, painted, bronzed and enamelled wares, threads, haberdaſhery, hardware, toys; laces of thread, cotton, worſted or ſilk, all ſpun cotton, thread or cotton twiſt in ſkeans or hanks and not in cops, pickles, perfumery and groceries of all kinds, (except Sugars,) orange juice not being for dyers uſe, tape, foreign linens and all manufactures of flax and hemp imported, for every £100 of the value, upon oath	25 8 2¼	27 10 6½
And for every ſquare Yard of foreign linen, a further duty of —	0 0 8	0 0 8

All

ARTICLES.	From Great Britain. Foreign.			From other Countries.		
	£.	s.	d.	£.	s.	d.
ll Foreign Muſlins being worked or figured, printed, painted or ſtained; romals and all other ſtuffs or manufactures of cotton, or of cotton and linen mixed, whether plain, printed or ſtained, imported, for every £100 of the value thereof, upon oath — —	12	14	1	14	16	5¼
nd for every ſquare Yard thereof, a further duty of —	0	1	11	0	1	11
ll Foreign China, earthen, japanned, or laquered ware, and all foreign drugs, (except for Dyers uſe,) for every £100 of the value, upon oath —	31	15	3	33	17	7
ll Foreign Dice imported, for every one hundred pounds of the value thereof, upon oath—	25	8	2¼	27	10	6½
nd for every pair thereof, a further duty of —	0	12	8½	0	12	8½
ll Foreign Glaſs imported into Ireland, for every £100 value, upon oath — — —	72	12	0	72	12	0
roviſions of all ſorts, foreign, (not being groceries,) including Peas, Potatoes, &c. for every £100 value, upon oath — — —	6	7	0½	8	9	4¾
aper Hangings foreign, for every £100 of the value, upon oath — —	12	14	1	14	16	5¼
nd a further duty for every Ten ſquare yards — —	0	1	7¼	0	1	7¼
nd for every Ream thereof, a further duty of —	0	1	3¾	0	1	3¾

PLATE

ARTICLES.	From Great Britain. Foreign.			From other Countries.		
	£.	s.	d.	£.	s.	d.
Plate Foreign, of Gold or Silver, for every £100 of the value, upon oath —	12	14	1	14	16	$5\frac{1}{4}$
And for every ounce thereof, troy weight a further duty of —	0	0	8	0	0	8
All Foreign tanned hides and ſkins of what kind ſoever, and all parts and pieces thereof, not being manufactured and not being particularly enumerated or deſcribed or otherwiſe charged with duty, for every £100 value, upon oath — — —	12	14	1	14	16	$5\frac{1}{4}$
And a further duty for every Ten pounds weight thereof, avoirdupois —	0	1	$0\frac{1}{16}$	0	1	$0\frac{1}{4}$
All Foreign tanned leather, worked up into any manufacture or manufactures, whereof tanned leather is the moſt valuable part, for every £100 of the value thereof, upon oath —	12	14	1	14	16	$5\frac{1}{4}$
And a further duty for every Ten pounds weight thereof, avoirdupois —	0	1	$7\frac{1}{4}$	0	3	$2\frac{1}{2}$
All other foreign goods, wares and merchandiſes whatever, not being particularly enumerated or deſcribed or otherwiſe charged with duty, for every £100 of the value thereof, upon oath —	12	14	1	14	16	$5\frac{1}{4}$

NOTE.——An additional duty of ſix pounds *per Centum* to be paid on the amount of the ſaid duties, if Imported by Retailers or Conſumers.

DUTIES AND DRAWBACKS on Sugars being the Growth, Produce, or Manufacture of the Britiſh Colonies or Plantations in America, or the Weſt Indies.

	Duty on Importation.		If imported from Great Britain.		If imported from America or the Weſt Indies.	
			Drawback on Exportation.		Drawback on Exportation.	
	From Great Britain.	From America or the Weſt Indies.	To Great Britain.	To other Countries.	To Great Britain.	To other Countries.
INWARDS	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Muſcovado Sugar, the Cwt.	0 19 7¼	0 19 7¼	0 15 3¼	0 15 3¼	0 19 7¼	0 15 3¼
White, the Cwt.	1 11 5	1 11 5	1 7 1	1 7 1	1 11 5	1 7 1
Refined, the Cwt.	5 8 2⅔	5 8 2⅔	5 0 7⅔	5 0 7⅔	5 8 2⅔	5 0 7⅔

N. B. For the conditions and regulations by which the drawbacks are allowed on the Exportation of the above Sugars to any country except Great Britain, vide 39 Geo III. chap 54.

Drawbacks on Britiſh Refined SUGARS, Exported to any country except Great Britain.

OUTWARDS.		Drawback on Exportation, except to Great Britain.		
		£.	s.	d.
Refined Sugar, called, viz.				
Baſtards, white or ground,	the cwt. -	0	15	4
Lump, ———	the cwt. -	1	9	3¾
Single loaf ———	the cwt. -	1	11	9
Powder loaf and double loaf,	the cwt. -	1	14	9
Sugar-candy, brown,	the cwt. -	1	12	6
——— white,	the cwt. -	1	18	0
Any other ſort	the cwt, -	1	14	9

For the conditions and regulations by which the Drawbacks are allowed on the exportation of the above Sugars, to any other country but *Great Britain*, ſee the 39 *G.* 3. *chap.* 54.

A Table of the Duties on

FOREIGN SPIRITS.

INWARDS.

Denominations.	From Great Britain. £.	s.	d.	From other Countries. £.	s.	d.
Brandy, Geneva, and other foreign ſpirits, perfectly made and not exceeding ſingle proof, the gallon —	0	6	10¾	0	7	3¾
—— in foreign ſhips, the gallon —	—	—	—	0	8	2½
Rum, not of the Britiſh plantations or United ſtates, the gallon —	0	6	10¾	0	7	3¾
—— of the Britiſh plantations —	0	5	8¾	0	5	8¾

And for every gallon of foreign ſpirits above the quality of ſingle ſpirits, an additional duty for ſuch ſpirits to be paid in proportion to the duties payable for ſingle ſpirits of the ſame denomination, according to the comparative degree of ſtrength which it ſhall bear to ſingle ſpirits of the ſame denomination.

Which Duties ſo paid, are upon due exportation thereof, within three years after importation, wholly drawn back, except to the Britiſh Plantations in America or ſettlements on the coaſt of Africa, which ſee.

No abatement or allowance is to be made in the duties payable on ſpirits imported into this kingdom, on account of any real or ſuppoſed decreaſe of ſtrength or quality.

By 38 *G.* 3. *c.* 75. § 4. All Shrub or other mixed ſpirits imported into this kingdom ſhall be deemed and taken to be ſingle ſpirits, or ſpirits perfectly made, and pay as ſuch.

For duty on Britiſh ſpirits perfectly made and not exceeding ſingle proof, vide liſt of countervailing duties.

DUTIES *on* WINES *Imported.*

Denominations.	For every ton of two hundred and fifty-two gallons.											
	If not subject to Aliens duty,						If subject to Aliens duty.					
	Filled.			Unfilled.			Filled.			Unfilled.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
French wine —	64	0	6	59	12	$0\frac{17}{20}$	66	4	$11\frac{3}{4}$	61	12	10
Portugal, Madeira, Spaniſh and Canary wines, *and all* wines *of the Dominions of Spain and the* wines *of Naples and Sicily* —	41	16	$11\frac{3}{4}$	38	14	0	43	1	$4\frac{3}{4}$	40	0	$2\frac{3}{4}$
Rheniſh wine —	29	7	$10\frac{3}{4}$	26	19	$7\frac{1}{2}$	30	19	$4\frac{3}{4}$	28	7	$11\frac{1}{2}$
All other wines —	29	18	$4\frac{3}{4}$	27	9	$0\frac{3}{4}$	31	13	$4\frac{3}{4}$	29	0	7

Note. An additional duty of ſix pounds per Cent. to be paid on the full amount of the ſaid duties, if Imported by Retailers or Conſumers.

By the Act of Exciſe ſection 32, *it is enacted* " *that two butts or pipes, three puncheons, four hogſheads, ſix tierces, and eight quarter caſks, ſhall be reckoned and accounted a ton of wine;*" *but as the contents of butts, pipes, hogſheads and quarter caſks of* Spaniſh *and* Portugal wines *generally exceed one hundred and twenty ſix gallons the butt or pipe, ſixty-three gallons the hogſhead, and thirty-one gallons and a-half the quarter caſk, and* Madeira wine *in moſt caſes contains leſs than one hundred and twenty-ſix gallons* the Pipe, *it is the practice to gauge all theſe wines and for the Merchant to enter the exact contents of the caſks.*

It is not uſual to gauge French *and* Rheniſh *wines; four hogſheads of the former, and ſix ſingle and three double aumncs of the latter, being reckoned equal to one ton.*

Whenever wines are entered at leſs than one hundred and twenty-ſix gallons to the butt, or pipe, &c. they are charged with duty as filled; when at more, as unfilled. All allowances of ten per cent. for Leakage, and ten per cent. for Exciſe, having been made in the Act of Conſolidation; the exemption from the additional duty of ſix per cent. *is now the only advantage at importation, the wholeſale merchant has over the retailer or conſumer.*

Drawbacks *on* Wines *Exported, except to the Britiſh Plantations.*

Denominations.	For every ton of two hundred and fifty-two gallons.								
	Not having paid Aliens duty.						Having paid Aliens duty.		
	Filled.			Unfilled.			Filled.			Unfilled.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
OUTWARDS.												
ich wine, the on —	60	10	1¼	56	9	0½	61	7	4	57	4	9
ugal and Madei- wines, Spaniſh nd Canary wines, nd all wines of ie dominions of pain and the ines of Naples nd Sicily, the on —	36	10	3½	34	4	0	36	0	10¼	33	14	6
other wines, the on —	23	0	10¾	21	12	11	23	9	10¾	21	12	11

A Table of the Drawbacks on Wine Exported to Britiſh Colonies, or Plantations in America or the Weſt Indies.

Denominations.	For every ton of two hundred and fifty-two gallo											
	Not having paid Aliens duty.						Having paid Aliens duty.					
	Filled.			Unfilled.			Filled.			Unfilled		
OUTWARDS.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	
French wine, the ton —	60	5	8½	55	16	2⅗	57	2	4¾	52	8	6
Rheniſh, Germany, or Hungary wines, the ton —	25	12	0 7/10	23	3	9¼	22	12	6 7/10	20	1	1
Portugal or Madeira wine, Spaniſh and Canary wine, and all other wines of the dominions of Spain, and the wines of Naples and Sicily, the ton —	33	9	2	36	3	5 1/10	37	4	5¾	33	1	4
All other wines —	27	7	10 1/10	24	18	0	26	2	2 1/10	23	9	3

awbacks on Callicoes, Muſlins and Teas Exported to the Britiſh Colonies or Plantations in America or the Weſt-Indies, or the Britiſh Settlements on the Coaſt of Africa reſpectively.

	Duty. £.	s.	d.
The whole duties paid on importation of callicoes and muſlins, to be drawn back on due export to any Britiſh ſettlement on the coaſt of Africa, within three years after import thereof.			
But if exported without being printed, painted, ſtained or dyed in Great Britain, there ſhall be paid over and above the import duties, for every £100 value thereof — — — — —	2	3	4
According to the groſs price at which ſuch goods ſhall have been publicly ſold at the Eaſt-India Company's ſales, and ſo in proportion for any greater or leſs quantity.			
If exported to any Britiſh plantation in America or the Weſt-Indies, without being printed as aforeſaid, ſo much of the import duties ſhall be retained of every £100 value thereof, as ſhall amount to—	2	19	7
According to the groſs price aſcertained, as aforeſaid, and ſo in proportion for any greater or leſs value.			
But if painted as aforeſaid, and exported to the Britiſh plantations in America or the Weſt-Indies as aforeſaid, ſo much of the ſaid import duties ſhall be retained upon every £100 value thereof, as ſhall amount to — —	5	2	11
According to the groſs price aſcertained, as aforeſaid, and ſo in proportion for any greater or leſs value.			
The whole duty paid on importation of teas, ſhall be drawn back on due exportation to any Britiſh colony or plantation in America or the Weſt-Indies, within three years after importation thereof.			
If exported to any Britiſh ſettlement on the coaſt of Africa, ſo much of the import duties ſhall be retained upon every £100 value thereof, as ſhall amount to — — —	13	10	10
According to the groſs price at which ſuch teas ſhall have been publicly ſold at the Eaſt-India Company's ſales, and ſo in proportion.			
If the duties paid on the import of ſuch teas, do not amount to £13 10s 10d for every ſuch £100 value, the exporter ſhall pay a duty, which with the duties paid on import ſhall amount to the ſaid ſum of £13 10s 10d upon every ſuch £100 value.			

A Table of Net Duties to be paid per Gallon on t
Exportation of foreign ſpirits to the Britiſh Pl
tations in America, or Settlements on the Co
of Africa, over and above the Duties paid on t
Importation thereof.

	Duty.		
OUTWARDS.	£.	s.	d.
Single rum or ſpirits, of the produce of the Britiſh colonies or plantations, the gallon —	0	0	10$\frac{5}{6}$
Single brandy or geneva, or foreign rum, the gallon—	0	0	5$\frac{1}{3}$
Cordial water, ſtrong water or other ſpirits, ſingle, the gallon — — — —	0	0	8
Rum, of the Britiſh colonies or plantations, above proof, ſo much in addition to the duties paid on import as will amount in the whole per gallon to —	0	7	2$\frac{2}{3}$
Brandy, *geneva* or foreign *rum*, above proof, ſo much in addition to the duties paid on import as will amount in the whole per gallon to —	0	8	10$\frac{1}{6}$
Cordial water, ſtrong water, or other ſpirits above proof, ſo much in addition to the duties paid on import as will amount in the whole per gallon to—	0	9	0$\frac{1}{3}$

Table of the Duties, payable upon Importation of Goods, Wares and Merchandizes, being the growth, produce or manufacture of the Britiſh plantations in America or the Weſt Indies, and of the drawbacks allowed on the exportation thereof.

	Duty.	Drawback.
I N W A R D S.	£. s. d.	£. s. d.
Aſhes, or pearl. { Imported with proper certificates, free. But on failure thereof, the cwt.	— 2 $8\frac{1}{2}$	— — —
ıbber, vide Oil.		
ffee, the pound - - - - -	— — 6	— — 6
Note, upon paying down 3s. 6d. for every cwt. and ſecuring the remainder of duty, coffee may be warehouſed in like manner aud under the ſame regulations as tobacco, ſubject alſo to 6d. per pound, exciſe duty.		
ɔper oıe, the cwt. - - -	— — $10\frac{7}{10}$	— — $7\frac{7}{12}$
's, vide Skins.		
Ginger, the 112lb. weight -	— 13 $1\frac{7}{20}$	— 11 $4\frac{1}{2}$
Piamento, the pound - -	— — $3\frac{11}{20}$	— — $2\frac{19}{20}$
Rice, the 112lbs. weight - -	— 8 $8\frac{17}{20}$	— 7 $11\frac{6}{20}$
m arabic or gum ſenega, the 112lbs.	— — $7\frac{3}{20}$	— — —

INWARDS.	Duty. £. s. d.	Drawback. £. s. d.
Hides, vocat. Cow or ox hides, tanned, the pound	— — $5\frac{19}{20}$	— — —
Elk, vide Skins.		
Of horſes, mares or geldings, in the hair, the piece - - -	— — $10\frac{14}{20}$	— — $8\frac{1}{2}$
——————tanned, the pound	— — $6\frac{12}{20}$	— — —
Indian hides, undreſſed, the piece	— 1 $4\frac{13}{20}$	— 1 $1\frac{1}{2}$
Loſh hides, the pound - -	— — $11\frac{10}{20}$	— — —
Raw or undreſſed, of ſteers, cows or other cattle, except horſes, mares or geldings, free.		
Hops, the 112lbs. weight - - -	7 1 $7\frac{6}{20}$	4 10 $3\frac{6}{20}$
Iron, unwrought, pig or bar iron, free.		
Molaſſes, the 112lbs. weight - - -	— 3 $6\frac{18}{20}$	— 2 $10\frac{1}{2}$
Oil—Oil train or blubber, or fiſh oil. Of greenland and parts adjacent, taken by any ſhipping belonging to his Majeſty's colonies or plantations, and imported in ſuch ſhipping, the tun, containing 252 gallons - - - - -	— 18 $4\frac{9}{20}$	— 13 $5\frac{1}{2}$
——————if imported in ſhipping belonging to Great Britain or Ireland, the tun, containing 252 gallons - - - - -	— 14 $5\frac{19}{20}$	— 11 5
Of Newfoundland, and like ſort, of Britiſh or Iriſh fiſhing, the tun, containing 252 gallons -	1 11 $5\frac{3}{4}$	1 5 4
Of Newfoundland, and like ſort, taken by ſhipping belonging to any of his Majeſty's colonies or plantations, and imported in ſuch ſhipping, the tun, containing 252 gallons. - -	— 15 $9\frac{9}{20}$	— 11 —
——————if imported in ſhipping belonging to Great Britain or Ireland the tun - - -	— 11 $9\frac{1}{4}$	— 9 1
Pitch and tar, the laſt, containing 12 barrels, each barrel not exceeding $31\frac{1}{2}$ gallons - - - - -	— 13 $1\frac{6}{20}$	— 10 6
Roſin, the cwt. - - -	— 1 $9\frac{9}{20}$	— 1

INWARDS.	Duty. £. s. d.	Drawback. £. s. d.
Rum, vide Spirits.		
Sago powder, or vermicelli, free.		
Silk, raw, imported with proper certificates, free.		
Skins and furs, vocat.		
Armin or ermin skins, undreſſed, the timber, containing 40 skins -	— 13 $1\frac{3}{10}$	— 10 10
Badger skins, undreſſed, the piece	— — $8\frac{3}{10}$	— — $6\frac{1}{2}$
Bear skins, white, undreſt, the piece	— 13 $1\frac{3}{10}$	— 10 10
Bear skins, of any other colour, undreſſed, the piece - -	— 6 $6\frac{13}{20}$	— 5 5
Beaver skins, of the produce of his Majeſty's dominions in America, the piece - - - - -	— — $1\frac{3}{20}$	— — —
Beaver wombs, the piece - -	— — $6\frac{11}{20}$	— — —
Buck or deer skins, undreſſed, and Indian half dreſſed, the skin -	— — $2\frac{7}{20}$	— — —
Calabar skins, tawed, the timber, containing 40 skins - -	— 2 $8\frac{3}{20}$	— 2 2
Calabar skins, untawed or undreſſed, the timber containing 40 skins	— 2 $2\frac{4}{20}$	— 1 $9\frac{13}{20}$
Calve skins, tanned, the pound	— — $5\frac{7}{20}$	— — —
Cat skins, undreſſed, the hundred skins - - - - -	— 13 $1\frac{3}{10}$	— 10 10
Coney skins, the dozen - -	— — $4\frac{3}{20}$	— — $3\frac{1}{4}$
Deer skins, vide Buck skins.		
Dog-fiſh skins, undreſſed, the dozen	— 2 $4\frac{3}{5}$	— 1 $10\frac{3}{4}$
Dog-skins, undreſſed, the piece -	— — $2\frac{19}{20}$	— — $2\frac{3}{20}$
Elk skins, the skin - - -	— — $4\frac{3}{4}$	— — —
Ermin, vide Armin.		
Fiſher skins, undreſſed, the piece	— 1 $7\frac{13}{20}$	— 1 $4\frac{1}{4}$
Fitches, undreſſed, the timber -	— 4 $4\frac{2}{5}$	— 3 $7\frac{1}{3}$
Fox skins, black, undreſſed, the skin	3 5 $6\frac{1}{2}$	2 14 2
Fox skins, of all other ſorts, undreſſed, the skin - - -	— — $5\frac{7}{20}$	— — $4\frac{1}{3}$
Goat skins, tanned, the dozen -	2 1 $8\frac{1}{2}$	— 16 3
Goat skins, undreſſed, the dozen	— 6 $6\frac{13}{20}$	— 5 5
Goat skins, raw and undreſſed, free, if imported in Britiſh or Iriſh built ſhips legally navigated and regularly entered and landed.		

INWARDS.	Duty. £, s. d.	Drawback. £. s. d.
Skins and furs, vocat.		
Hare ſkins, undred, the 120 ſkins	— 1 $1\frac{1}{10}$	— — $10\frac{5}{6}$
Huſſe ſkins, undreſſed, the ſkin -	— — $2\frac{7}{20}$	— — $1\frac{11}{20}$
Kid ſkins, dreſſed, the hundred, containing five ſcore - -	1 9 $5\frac{9}{10}$	— 12 $5\frac{1}{4}$
Kid ſkins, in the hair, the hundred, containing 5 ſcore - - -	1 2 $11\frac{1}{4}$	— 6 $9\frac{1}{4}$
Lambs ſkins, undreſſed, in the wool, the 120 - - - - -	— 3 $3\frac{6}{20}$	— 2 $8\frac{1}{2}$
Lamb ſkins, dreſſed in alum, the hundred, containing 5 ſcore	— 17 $5\frac{5}{20}$	— 6 — $\frac{5}{36}$
Lamb ſkins, dreſſed in oil, the hundred, containing five ſcore	2 8 — $\frac{3}{4}$	1 3 $5\frac{2}{3}$
Slink lamb ſkins, undreſſed, in the wool, the 120 - -	— 1 $7\frac{13}{20}$	— 1 $4\frac{1}{4}$
Leopard ſkins, undreſſed, the piece	— 8 $2\frac{9}{10}$	— 6 $9\frac{1}{4}$
Lion ſkins, undreſſed, the piece	— 3 $3\frac{6}{20}$	— 2 $8\frac{1}{2}$
Martins or martrons, undreſſed, the timber, containing 40 ſkins	3 5 $6\frac{1}{2}$	2 14 2
Martins or martons tails, undreſſed, the 120 - -	— 13 $1\frac{3}{10}$	— 10 10
Mink ſkins, tawed, the timber, containing 40 ſkins -	1 6 $2\frac{3}{5}$	1 1 8
Mink ſkins, untawed or undreſſed, the timber, containg 40 ſkins	— 19 $9\frac{3}{10}$	— 16 3
Mole ſkins, undreſſed, the dozen	— — $2\frac{7}{20}$	— — $1\frac{11}{12}$
Mooſe ſkins, undreſſed, the piece	— 3 $3\frac{6}{20}$	— 2 9
Muſquaſh ſkins, undreſſed, the hundred ſkins - -	— 16 $4\frac{3}{5}$	— 13 $6\frac{1}{2}$
Otter ſkins, undreſſed, the piece	— 1 $8\frac{3}{20}$	— 1 $4\frac{1}{4}$
Ounce ſkins, undreſſed, the piece	— 4 $2\frac{1}{20}$	— 3 $4\frac{1}{8}$
Panther ſkins, undreſſed, the piece	— 6 $6\frac{13}{20}$	— 5 5
Pelts of goats, dreſſed, the dozen	— 3 $3\frac{6}{20}$	— 2 $8\frac{1}{2}$
Pelts of goats, undreſſed, the dozen	— 1 $7\frac{13}{20}$	— 1 $4\frac{1}{4}$
Pelts of all other ſorts, undreſſed, the hundred - -	— 9 $9\frac{19}{20}$	— 8 $1\frac{1}{2}$
Racoon ſkins, undreſſed, the hundred ſkins	— 16 $6\frac{3}{5}$	— 13 $6\frac{1}{2}$
Sables, undreſſed, the timber, containing 40 ſkins - -	9 16 $7\frac{1}{2}$	8 2 6

INWARDS.	Duty. £. s. d.	Drawback. £. s. d.
Sables tails or tips of ſables, undreſſed, the piece	— — $8\frac{3}{10}$	— — $6\frac{1}{2}$
Seal ſkins, free.		
Sheep ſkins, undreſſed, in the wool, the dozen - -	— — $11\frac{8}{9}$	— — $9\frac{3}{4}$
Sheep ſkins, dreſſed in oil, the dozen - - -	— 5 $7\frac{9}{10}$	— 2 $8\frac{1}{2}$
Sheep ſkins, otherwiſe dreſſed, the dozen - - -	— 2 $11\frac{3}{4}$	— 1 $9\frac{2}{3}$
Squirrel ſkins, undreſſed, vide Calabar ſkins		
Swan ſkins, undreſſed, the piece	— 1 $1\frac{1}{10}$	— — $10\frac{5}{6}$
Tyger ſkins, undreſſed, the piece	— 3 $3\frac{6}{10}$	— 2 $8\frac{1}{2}$
Weaſel ſkins, undreſſed, the 120	— 1 $1\frac{1}{10}$	— — $10\frac{5}{6}$
Wolf ſkins, tawed, the piece	— 9 $9\frac{10}{20}$	— 8 $1\frac{1}{2}$
Wolf ſkins, untawed or undreſſed, the piece - -	— 7 $6\frac{11}{20}$	— 6 $2\frac{3}{4}$
Wolverings undreſſed, the ſkin	— 4 $1\frac{1}{4}$	— 3 $4\frac{1}{2}$
rits, rum or other ſpirits, the gallon	— 5 $8\frac{3}{4}$	— 5 $8\frac{3}{4}$
And for every gallon of foreign ſpirits, above the quality of ſingle ſpirits, an additional duty for ſuch ſpirits to be paid in proportion to the duties payable for ſingle ſpirits of the ſame denomination, according to the comparative degree of ſtrength which ſuch ſpirits ſhall bear to ſingle ſpirits, of the ſame denomination.		
ars, *See Table of Duties.*		
Bounties on export of ſugars refined in this kingdom, *See Table.*		
, vide Pitch.		
, unwrought, free.		
bacco, *See Entry.*		
pentine, the cwt. - - -	— 2 $8\frac{3}{10}$	— 1 $7\frac{1}{2}$

INWARDS.	Duty. £. s. d.	Drawback £. s. d.
Whale fins. Of Britiſh or Iriſh fiſhing, imported in ſhips belonging to any of his Majeſty's colonies or plantations, the ton, containing 20 hundred weight	3 5 6½	1 12 6
Of Britiſh or Iriſh fiſhing, imported in ſhipping belonging to Great Britain or Ireland, the ton, containing 20 hundred weight	1 12 9¼	— 16 3
Wood, vocat. Maſts. 6 inches in diameter and under 8 inches, the maſt	— 1 4 1/10	— 1 1
8 inches in diameter and under 12 inches, the maſt	— 3 11⅔	— 3 4 1/10
12 inches in diameter and upwards the load, of fifty cubic feet	— 11 11	— 10 5⅘
Yards and bowſprits, to pay as maſts		
Brazil or Fernambuco wood, the cwt.	— 6 11⅔	— — —
Brazilletto or Jamaica wood, the cwt.	— 4 5⅔	— — —
Fuſtick, the cwt.	— — 11 1/12	— — —
Logwood, the cwt.	— 13 1 3/10	— — —
Nicaragua wood, the cwt.	— 1 7 1/20	— — —
Red or guinea wood, the cwt.	— 4 2 1/10	— — —
Wood not otherwiſe rated, the cwt.	— 1 11 5/8	— — —
But if for dyers uſe and regularly imported, entered and landed, free.		
All woods for dyers uſe, imported from any place whatſoever, free.		
Sapan wood, mahogany, or other wood, the product of any part of America or the Weſt Indies, free.		
Wood plank, wrought timber, except maſts, yards, or bow-ſprits, unwrought timber or lumber, the growth or produce of America or the Weſt Indies, and imported directly from thence or from Great Britain, free.		

	Duty.	Drawback.
INWARDS.	£. s. d.	£. s. d.
Speckle wood, of the growth of Africa, which ſhall be imported from thence, for every cwt. thereof -	— 5 $3\frac{1}{20}$	— — —
———, and if imported from Great Britain - -	— 4 $5\frac{1}{12}$	— — —
Beaver free. - -	— 19 $7\frac{3}{20}$	— — —
———, cut and combed, the pound		
Cotton, free.		

Note.—An Additional duty of ſix pounds per centum on the Amount of Duties if imported by Retailers or Conſumers.

WOOL,—OUTWARDS.

	Duty.
Cotton wool of America or the Weſt Indies, exported in any other than *Britiſh* or *Iriſh* ſhipping, navigated according to law, for every £100 value thereof	5 19 2
Beaver wool or wombs, imported from the Britiſh Colonies or Plantations in America, exported for every five ſcore pounds weight thereof - -	9 — $6\frac{2}{3}$
And ſo in proportion for any greater or leſs quantity.	

Duties on Goods of *Iriſh* Growth, Produce, or Manufacture, on Export thereof to the Britiſh Plantations in America, or the Weſt Indies.

	Duty.
OUTWARDS.	£. s. d.
Alum, the hundred weight, containing 112lb.	— 1 $4\frac{13}{20}$
Coals, culm, the chalder, Wincheſter meaſure	— 2 $8\frac{1}{10}$
Copperas, for every £100 of the value -	6 11 1
Fur, called grey rabbits fur or coney hair, the pound	— — $4\frac{1}{10}$
Glue, the hundred weight, containing 112lb. -	— 1 $1\frac{1}{10}$
Hides, calf ſkins, kip ſkins, tanned or tawed, and not dreſſed in oil, and ſheep ſkins tawed for gloves or baſil, the hundred weight. - -	— 6 9
——, dreſſed in oil, the hundred weight, containing 112lb. - - - -	1 3 5
Hair, harts hair, the hundred weight, containing 112lb.	— 2 $2\frac{2}{10}$
——, horſe hair, the hundred weight, containing 112lb.	— 7 $11\frac{1}{3}$
——, cow or ox hair, the hundred weight, containing 112lb. - - -	— 2 $8\frac{1}{10}$
——, kids hair, for every 20 ſhillings value on oath	— 1 $1\frac{2}{5}$
——, not particularly enumerated, and not prohibited.	
——, for every £100 of the value - -	6 1 —
Hops, the hundred weight, containing 112lb. -	— 1 $7\frac{4}{5}$
Horſes, mares or geldings each. - -	— 6 $4\frac{1}{2}$
Iron. The ton - - - -	— 7 4
Iron. Ordnance, the hundred weight, containing 112lb.	— 1 $1\frac{1}{5}$
Iron. Old iron, the ton - - -	— 7 4
Iron. Anvils, the hundred weight, containing 112lb.	— — $6\frac{3}{5}$

OUTWARDS.

	Duty. £. s. d.
Wrought, viz. adzes, axes, hatchets, armour, bits, knives, locks, fowling pieces, muſkets, piſtols, ſciſſars, ſtirrups, all carpenters' and gravers' tools, jack work, clock work, and all ironmongers' ware, perfectly manufactured, the hundred weight, containing 112lb.	— — 6¾
Nails of all ſorts, the hundred weight, containing 112lb.	— — 3 3/10
is Calaminaris, the ton	— 2 4¾
l, caſt or uncaſt, the fodder, containing twenty hundred weight	2 13 9¾
—, Ore, for every £100 of the value	6 1 —
arge of lead, the hundred weight, containing 112lb. wood, free.	— — 3 1/20
rock, the buſhel, containing 65lb.	— — 1 3/20
hment, the dozen	— 1 9 9/20
Badger, the piece	— — 1 3/20
Calf tanned, tawed, or dreſſed, the hundred weight	— 1 4 13/20
Calf dreſſed in oil, the hundred weight	1 10 10 3/20
Cat ſkins, the hundred	— 1 9¾
Coney, dreſſed or tawed, the 120 ſkins	— 1 4 13/20
Coney, black coney ſkins, with or without ſilver hairs, for every 120 ſkins	— 3 6 9/10
Dog, the dozen	— — 2 7/20
Fox, the piece	— — 1 3/20
Kid, in the hair, the hundred ſkins	— — 8 3/10
——, dreſſed, the hundred ſkins	— — 10 1/10
Goat ſkins, tawed, the hundred, containing ſix ſcore ſkins	1 3 10
——, tanned with ſhumack, to reſemble Spaniſh leather, — For every ſix ſcore ſkins	— 11 —
——, tanned with ſhumack, to reſemble Spaniſh leather, — For every pound weight	— — 4 19/20
Lamb Skins, the hundred containing ſix ſcore	— 2 11¾
And beſides if tawed and not tanned or dreſſed in oil, the hundred weight	— 4 7 11/20
And beſides if tanned for gloves or baſils, the hundred weight	— — 6
And beſides if dreſſed in oil, the hundred weight	— 11 1 13/20

OUTWARDS.	Duty. £. s. d
Skins. Otter, raw the piece	— — —
——, tawed, the piece	— —
Pelts, the hundred, containg five ſcore	— 3 1
Sheep ſkins, tawed, and not tanned or dreſſed in oil, the hundred weight	— 5
——, tanned for roans, and not dreſſed in oil, the hundred weight	— 8
——, dreſſed in oil, the hundred weight	— 12
Squirrell, the thouſand ſkins	— 3
Swan, the piece	— —
All pieces or parts of ſkins tawed or tanned, and not dreſſed in oil, for every 20s. value thereof on oath	— 3
All pieces or parts of ſkins, dreſſed in oil, for every 20s. value on oath	— 2
And beſides, the hundred weight	— 6
Not particularly enumerated, nor prohibited, for every £100 of the value on oath	6 1
Soap, hard, the hundred weight, containing 112lb.	— —
——, the barrel	— 1
Tin, unwrought, the hundred weight, containing 112lb.	— 3
Wool Cards, new, the dozen	— —
——, old, the dozen	— —
Woollen cloth, white, called broad cloth, the piece	— 5
And alſo the ſeveral goods and merchandizes enumerated in the following table, are to pay duty reſpectively as therein mentioned.	

ıties on Iriſh Goods, exported to any Country, except Great Britain.

OUTWARDS.	Duty. £.	s.	d.
hes, of Iriſh wood, the laſt, containing twelve barrels	—	1	8
—, of all other ſorts, for every 20s. value on oath	—	1	—
con, the flitch	—	—	1
—, not in flitches, for every 20s. value on oath	—	1	—
eef, The barrel	—	1	—
eef, The carcaſe	—	1	—
nes, vocat. Ox bones, the thouſand	—	—	4
—, not manufactured, for every 20s. value on oath	—	1	—
ıtter, good or bad, the cwt. containing 112lbs.	—	1	6
alves valves, for every 20s. value on oath	—	1	—
alve ſkins, for every 20s. value on oath	—	1	—
neeſe, the cwt. containing 112lb.	—	—	6
ney hair or wool, black or white, the pound	—	—	7¼
ır, called rabbits fur, grey, the pound	—	—	2½
ırriers' waſte, for every 20s. value on oath	—	1	—
eldings or nags, vide Horſes.			
reaves, or greaſe, the cwt.	—	—	1½
uts, vocat. Ox guts, the barrel	—	1	—
—, of other animals, for every 20. value on oath	—	1	—
ams, for every 20s. value on oath	—	1	—
earts and ſkirts, for every 20s. value on oath	—	1	—
Harts' hair, the cwt. containing 112lb.	—	1	7¼
Horſe hair, the cwt. containing 112lb.	—	6	—
Human hair, for every 20s. value on oath	—	1	—
Kids hair, the cwt. containing 112lb.	—	—	7¼
Ox or cow hair, the cwt. containing 112lb.	—	2	—

OUTWARDS.

	Duty. £.	s.	d.
Hartſhorn, the cwt. containing 112lb.	—	1	6
Hemp-ſeed, the quarter, containing eight buſhels	—	2	—
Hides, raw and untanned, to any place except Great Britain, the hide	—	1	—
Hogs or Pigs, the piece	—	3	—
—— lard, the cwt.	—	—	11
Horns, vocat. Of bucks, the hundred	—	—	2
Goats' horns, the cwt. containing 112lb.	—	—	6
Ox horns, the thouſand	—	2	6
Of rams, the thouſand	—	1	—
Of ſheep, the thouſand	—	—	2
Stags' horns, the thouſand	—	1	7
Tips of horns, the thouſand	—	—	9
Horn ſhavings, for every 20s. value on oath	—	1	—
Horſes, vocat. Horſes, mares, geldings or nags, into any Engliſh plantation, the piece	—	3	3
——————————, into foreign parts, the piece	1	—	—
Hoofs, of all ſorts, for every 20s. value, on oath	—	1	—
Linen, Cloth, flaxen or hempen, free.			
Linen, Rags or ſhreds, the ton	3	5	8
Linſeed or flaxſeed, the quarter, containing eight buſhels	—	3	—
Manures, vide ſoap boilers' waſte.			
Oxen, cows, or ſteers, the head	—	6	6
Oyſters in pickle, the ſmall barrel	—	—	1
Pigs' heads, for every 20s. value on oath	—	1	—
Pork, the barrel	—	1	6
Proviſions of all ſorts, not herein enumerated or deſcribed, for every 20s. value on oath	—	1	—
Rape ſeed, the quarter, containing eight buſhels	—	—	6
Sheep the head	—	2	6
Skins, vocat. Badger ſkins, the piece	—	—	—
Cat ſkins, the hundred	—	1	4
Calf ſkins, vide Calve ſkins			
Deer ſkins, the piece	—	—	3
Dog ſkins, the dozen	—	—	—
Fox ſkins, the piece	—	—	—
Goat ſkins, the hundred, containing ſix ſcore	5	—	—

		Duty. £. s. d.
	OUTWARDS.	
Skins, vocat.	Hare skins, the piece	— — — ¾
	Kid skins, dressed or undressed, the hundred, containing six score	— 3 —
	Kips and runners for every 20s. value on oath	— 1 —
	Lamb skins, dressed or undressed, the hundred, containing six score	— — 10
	Note, Lamb skins and wool of lamb skins, may be separately exported to Great Britain, and no lamb skins, whether slink or slaughtered, from which the wool shall not have been taken off, shall be exported from this kingdom, to any place whatever, except Great Britain, under the penalty of the forfeiture thereof.	
Skins, vocat.	Marteon skins, the piece	— — 3
	Of Otter: Raw, the piece	— — — ¾
	Of Otter: Tawed, the piece	— — 1
	Of Otter: Wombs, the mantle	— — 6
	Rabbits & conies. Black, with silver hair or without, the hundred, containing one hundred and twenty	— 1 4
	Rabbits & conies. Grey, Seasoned, the hundred, containing six score	— 1 —
	Rabbits & conies. Grey, Stag, the hundred, containing six score	— — 6
	Rabbits & conies. Grey, Tawed, the hundred, containing six score	— — 8
	Rabbits & conies. Tawed, or dyed into colours, the hundred, containing one hundred and twenty	— 1 —
	Sheep skins, tawed with the wool on, the hundred, containing six score	— 1 6
	Pelts, dreft or undreft, without the wool, the hundred, containing six score	— 1 6
	Sheep skins with the wool, the hundred, containing six score	1 — —
	Squirrel skins, the thousand	— 2 6
	Stag skins, the piece	— — 6
	Swan skins, the piece	— — 1½
	Wolf skins, the piece	— — 2
	———, tawed, the piece	— — 3¾
	Slugs of horns, for every 20s. value on oath	— 1 —
	Soap boilers' waste and all other manure, (except lime) the ton	— 10 —

OUTWARDS.	Duty. £. s. d.
Tallow, the cwt. containing 112lb.	— 1 6
Tanners' waſte, for every 20s. value on oath	— 1 —
Tongues, called neats' tongues, the dozen	— — 3¾
Tripes, for every 20s. value on oath	— 1 —
Tin unwrought, the cwt. containing 112lb.	— 7 4
Wax, the cwt. containing 112lb.	— 4 —
Weld, the cwt. containing 112lb.	— 1 3
Woad, The ton	— 10 —
Woad, Nets, the hundred, containing five ſcore	— — 6
Yarn, For every pack of ſtatutable linen yarn, containing four hundred pounds weight, at ſix ſcore to the hundred	1 — —

No duty payable upon the Exportation of any Goods or Merchandizes the Product or Manufacture of Ireland, not mentioned in the above Tables.

Bounties on Iriſh Goods exported, except to Great Britain.

DENOMINATIONS.		Duty.
		£. s. d.
All manufactures of buckram, filletting, and linen of the breadth of twenty-five Inches or more, whether plain, printed, painted, ſtained, ſtamped, or dyed, and all printed, painted, ſtained, or dyed Callico, or Cotton, or Cotton mixed with Linen, of the like Breadth.	For every yard thereof under the value of 5d. which ſhall be exported from this kingdom to Africa, America, Spain, Portugal, Gibraltar, or Minorca	— — — ½
	For every yard thereof of the value of 5d. and under the value of 6½d. which ſhall be exported to any of the places aforeſaid -	— — 1
	For every yard thereof of the value of 6½d. and not exceeding 1s. 7½d in value which ſhall be exported to any of the places aforeſaid - - -	— — 1½
	And ſo in proportion for any greater or leſs quantity -	
The value of all ſuch linens, callicoes and cottons, if printed, painted, ſtained, ſtamped or dyed, or of ſuch Cottons mixed with linen, whereupon they are to be reſpectively entitled to the bounties aforeſaid, to be deemed their value when in a plain ſtate, and excluſive of ſuch printing, painting, ſtaining, ſtamping or dying.		

Note.—Kentings and all fabricks made of linen or hempen yarn only, to be deemed and conſidered as linen.

OUTWARDS.	Duty. £. s. d.
All manufactures of linen, chequed or ſtriped with any other material than linen yarn, of the breadth of twenty-five inches, or more, and of the value of 7d. the yard, and not exceeding 1s. 7½d. in value, which ſhall be exported to any of the places aforeſaid, for every yard thereof - - - - -	— — —½
And ſo in proportion for any greater or leſs quantity. Where any of the aforeſaid linens ſhall not be of the breadth of twenty-five inches, they ſhall be entitled to receive the bounty after the rates aforeſaid, deeming every nine hundred ſquare inches equal to one yard of twenty-five inches breadth or upwards.	
All manufactures of diapers, huckabacks, ſheetings or linens upwards of one yard in breadth, and not exceeding 1s. 7½d. the ſquare yard, which ſhall be exported to any of the places aforeſaid, for every ſquare yard thereof - - - - -	— — 1½
And ſo in proportion for any greater or leſs quantity.	
All manufactures of ſail cloth or canvas fit for or made into ſails, which ſhall be exported to any place, except Great Britain, for every three Ells thereof -	— — 6½
And ſo in proportion for any greater or leſs quantity.	
Manufactures of this kingdom, made of or mixed with ſilk, exported to any place, (except Gt. Britain) under certain regulations. Ribands and ſtuffs made of ſilk only, for every pound weight avoirdupoiſe - -	— 3 —
Silks and ribands made of ſilk mixed with gold or ſilver, for every pound weight avoirdupoiſe - - - -	— 4 —
Silk ſtockings, gloves, fringes and laces, and ſtitching or ſewing ſilk, for every pound weight avoirdupoiſe - - -	— 1 3
Stuffs made of ſilk and grogram yarn mixed, for every pound weight avoirdupoiſe - -	— — 8
Stuffs made of ſilk and worſted mixed, for every pound weight avoirdupoiſe - -	— — 6
Stuffs made of ſilk mixed with inkle or cotton, the pound weight - - -	— 1 —

	Bounty.
OUTWARDS.	£. s. d.
For every cwt. of ſugar containing one hundred and twelve ſuttle pounds, refined in this kingdom and exported to any place except Great Britain, - - - - -	1 — 7
Such ſugars to be exported in the loaf, complete and whole, being net, that is to ſay, of one uniform whiteneſs throughout, and which ſhall have gone through the operation of two or more clays ſince it was laſt in the pan, and thoroughly and properly dried in the ſtove.	
For every cwt. containing one hundred and twelve ſuttle pounds of refined ſugar called baſtard, and of all ground, powdered refined ſugar, and all refined loaf ſugar broken in pieces,	
The ſaid ſugars having been twice clayed and properly dried, - -	— 11 11
For every cwt. of refined ſugar called candy, containing one hundred and twelve ſuttle pounds, properly refined and manufactured, and freed from dirt and ſcum.	
Refined ſugar called lumps, being in loaves, having gone through the operation of three clays, and properly dried, although wanting the ſmall ends or tips, ſhall be deemed complete.	
ks unbound, if printed on Britiſh or foreign paper, nd exported to any country except Great Britain, for very pound weight thereof, avoirdupoiſe, - -	— — 1

Bounty on Importation of Bark.

k or hemlock, imported into this kingdom, from any ountry in Europe, except Great Britain, the barrel,	— 4 —
k or hemlock imported into this kingdom from merica, the barrel, - - - -	— 5 —

DUTIES payable upon the following Articles, export from Ireland, being of the Growth, Produce or M nufacture of Great-Britain.

OUTWARDS.	Confolidated Cuſtoms. £. s. d.	Additional Duty, 1795. £. s. d.
Alum, the cwt. - -	— 1 $3\frac{2}{1\frac{1}{2}}$	
Wool Cards, new the dozen, - -	— — $7\frac{1}{1\frac{1}{2}}$	
———, Old the dozen, -	— — $4\frac{4}{1}$	
Cloth, white woollen, commonly called broad-cloth, the piece, - -	— 5 $11\frac{6}{1}$	
Coals. Uſually ſold by meaſure, viz. Exported to the Iſle of Man, the chaldron of 36 Wincheſter buſhels, - - -	— 1 $3\frac{2}{1\frac{1}{2}}$	
—— to any Britiſh Colony or Plantation in America, the chaldron, Wincheſter, - -	— 2 $5\frac{3}{1\frac{1}{2}}$	
—— to the United States of America in a Britiſh ſhip, the chaldron, Newcaſtle meaſure, -	— 16 $8\frac{5}{1\frac{1}{2}}$	
—— to the United States of America in a Foreign ſhip, the chaldron, Newcaſtle meaſure, - -	1 9 $9\frac{6}{1\frac{1}{2}}$	
—— to any other place, viz. in Britiſh built ſhips, the chaldron, Newcaſtle meaſure, - -	— 16 $8\frac{5}{1\frac{1}{2}}$	— 4 $11\frac{7}{1\frac{1}{2}}$
—— in Foreign ſhips, the chaldron, Newcaſtle meaſure, -	1 9 $9\frac{6}{1\frac{1}{2}}$	— 4 $11\frac{7}{1\frac{1}{2}}$

OUTWARDS.	Consolidated Customs. £. s. d.	Additional Duty, 1795. £. s. d.	
Usually sold by weight, viz.			Together with 10 per Cent. thereon.
Exported to the Isle of Man, the ton containing 20 cwt. -	— — $9\frac{9}{12}$		
—— to any British Colony or Plantation in America, the ton, -	— 1 $7\frac{6}{12}$		
——— to the United States of America in British built ships, the ton containing 20 cwt. -	— 5 $7\frac{2}{12}$		
——— in Foreign ships the ton,	— 9 $11\frac{2}{12}$		
——— to any other place, viz.			
In British built ships the ton, -	— 5 $7\frac{2}{12}$	— 1 $11\frac{10}{12}$	
In Foreign ships, the ton, -	— 9 $11\frac{2}{12}$	— 1 $11\frac{10}{12}$	
ulm, exported in a British built ship, the chaldron, Newcastle measure,	— 1 $3\frac{2}{12}$		
—— in a Foreign ship, the chaldron, Newcastle measure -	— 1 $9\frac{8}{12}$		
lue, the cwt. - - - - -	— — $11\frac{11}{12}$		
air, viz. Harts' hair the cwt. -	— 1 $11\frac{10}{12}$		
—, Horse hair the cwt. - -	— 7 $2\frac{8}{12}$		
—, Cow and Ox hair the cwt. -	— 2 $5\frac{3}{12}$		
orses, Mares and Geldings, each, -	— 5 $11\frac{6}{12}$		
ead, the ton of 20 cwt. - -	2 8 $11\frac{2}{12}$		
eather of all sorts, tanned, tawed or dressed, the cwt. - -	— 1 $3\frac{2}{12}$		
itharge of lead, the cwt. - -	— — $3\frac{3}{12}$		
lt, Rock, for every bushel, -	— — $1\frac{1}{12}$		
ote, this duty is collected in England as an Excise duty on Export.			
Badgers' skins the piece, - -	— — $1\frac{1}{12}$		
Calve skins tanned, tawed or dressed the cwt. - - -	— 1 $3\frac{2}{12}$		
Cat skins the hundred, - -	— 1 $7\frac{6}{12}$		
Coney skins dressed or tawed the 120	— 1 $3\frac{2}{12}$		
—— Black, with or without silver hairs, dressed or tawed the 120	— 3 3		
Dog skins the dozen, - -	— — $2\frac{2}{12}$		

OUTWARDS.	Consolidated Customs. £. s. d.	Additional Duty, 1795. £. s. d.
Skins. Elk skins raw the piece,	— 1 $3\frac{2}{12}$	
Fitches the timber of 40 skins,	— 1 $11\frac{10}{12}$	
Fox skins the piece,	— — $1\frac{1}{12}$	
Kid skins in the hair, the 100,	— — $7\frac{7}{12}$	
Kid skins dressed, the 100,	— — $9\frac{9}{12}$	
Otter skins raw, the piece,	— — $\frac{39}{48}$	
——— tawed, the piece,	— — $1\frac{7}{12}$	
Sheep and Lamb skins dressed without the wool, the 120,	— 2 $11\frac{9}{12}$	
Sheep skins tanned, tawed or dressed, the cwt.	— 1 $3\frac{2}{12}$	
Squirrel skins, the 1000,	— 2 $11\frac{9}{12}$	
Swan skins, the piece,	— — $2\frac{2}{12}$	
Wolf skins tawed, the piece,	— — $4\frac{4}{12}$	
Tin unwrought the cwt.	— 3 $7\frac{4}{12}$	
Copperas, Hair not particularly enumerated, Lapis Calaminaris, Lead Ore, Skins not particularly enumerated, — for every £100 of the value thereof,	5 19 2	

N. B. The above does not include the Duties imposed by the Convoy A

PRIZAGE ON WINES.

PRIZAGE is an ancient Duty payable by Preſcription to the Crown of England, upon the importation of Wines.

WHEN the Quantity imported in any one Veſſel amounts to nine and is under eighteen Tons, ſingle Prizage or one Ton is taken.

WHEN it amounts to or exceeds eighteen Tons, double Prizage, or two Tons, are taken.

NO more than two Tons can be taken out of any one Ship in the ſame Voyage; and when the Quantity imported is under nine Tons, no Prizage is due.

PRIZAGE is either taken in kind, according to its original Inſtitution, or a certain Sum is paid by the Importer in lieu thereof.

WHEN in kind, half the Quantity is taken from before, and the other half from behind the Maſt; when otherwiſe, agreeable to the following Rates, which are received and accounted for by the Collector of the Port, where ſuch Prizage becomes due:

	Single Prizage.	Double Prizage.
French Wine,	£30.	£45.
Malaga and Sherry Wines,	40.	60.
Canary Wine,	50.	75.

THERE is alſo a Cuſtom Duty of fifteen Shillings per Ton, payable by Preſcription on Prizage Wines, together with five per Cent. thereon.

PRIZAGE is generally taken by Compoſition; and as the Duties on either one or two Tons of French Wine exceed the Sums paid for ſingle or double Prizage, the Merchants pay leſs than if no Prizage was due to the Crown. The Compoſition for Prizage on the other Wines, exceed the Duties; and it has lately become the practice, in all caſes, to proportion the Prizage to the number of Tons, and the Merchant, at the time of Entry, receives ſo much per Ton for the French, or pays ſo much per Ton for the other Wines.

VICTUALLING BILLS.

A Table of the quantity of Proviſions, uſually allowed to Maſters of Ships, duty-free, on their Victualling Bill for Foreign Voyages, purſuant to the Act of Cuſtoms, Rule 22.

Victuals allowed.	Quantity allowed to each Seaman, viz.		
	To *Norway*, *Flanders*, *Holland*, or *France*, for 2 months,	To the *Canaries*, *Spain*, *Portugal*, or the *Sound*, &c. for 3 months,	To America, for 8 months.
Beef - - - or Pork - - -	Half a barrel $\frac{1}{6}$ of a barrel	$\frac{3}{4}$ of a barrel, $\frac{1}{4}$ of a barrel,	2 barrels, $\frac{2}{3}$ of a barrel,
Butter - -	8 pound and $\frac{1}{4}$	12 pounds and $\frac{3}{8}$	33 pounds,
Cheeſe - -	8 pounds and $\frac{1}{4}$	12 pounds and $\frac{3}{8}$	33 pounds,
Bread - -	60 pounds	90 pounds,	240 pounds.
Beer - - - -	One Hogſhead for the Voyage.		

A Maſter of a Ship is to have no more allowed Duty-*free* than is expreſſed above, for the ſeveral reſpective Voyages, and to ſuch number of men only as ſail the Ship.

No Victualling Bill is to be allowed for any of the ſaid Voyages, but at the Port where the Ship takes in her Cargo, and where the goods exported in the Ship, by way of merchandize, are of a greater value than what is allowed for Victualling; and that the Duty of ſuch Goods amounts to more than what the Cuſtom of ſuch Victuals would be, if they were liable to Duty, and not allowed to paſs free, except in the caſe of *Iriſh* Linen-Cloth, for which Victualling Bills are allowed, though it pays no Duty.

TARES AND ALLOWANCES,

Practiſed in the Port of Dublin.

Anchovies, the little barrel, 16lb.

Brimſtone, *in* barrels, 14lb. *per* cwt.
in butts, 1¾ cwt. *each*,
in uncertain packages, *per* ſize.

Briſtles *in* Fats, about 28lbs, *per* cwt.

Capers *in* barrels, for tare, one third,

Eaſt India goods, governed *per* cocket,

Groceries.
- Almonds *in* ſhells, 1000 for every 10lb. cwt.
- Cinnamon *in* ſkins, 14lb. *per* cwt.
- Coffee in barrels or tierces, 14lb. *per* cwt.
- Currants, *in* butts, 16lb. *per* 100lb.
  in quarter caſks, 14lb. *per* cwt.
  in bags, of 4 cwt. 10lbs. *per* bag.
- Figs *in* caſks, *vide* ſugar,
- —— *in* frails, 4lb. *per* frail,
- Licorice ball, large caſes, 60lb. *each*,
  ſmall do. 56lb. *each*,
- Pepper *in* bags, 316lbs. *net*.
- Prunes *in* caſks, 14lb. *per* cwt.
- Raiſons, *in* frails, 7lb. *per* frail,
  in barrels or caſks, 14lb. *per* cwt.
- Tamarinds *in* kegs, *according to ſize*,
- Sugar, *in* bags, per cocket (*generally*) 18lbs. *per* bag,
  in cheſts, 18lbs. *per* cwt.
  in Hhds. 12lb. *per* cwt. and 7lb. *per* Hhd. for draft or beam,
  in barrels and tierces, (being 10 cwt. or under), 14lb. *per* cwt. and 4lb. *per* barrel or tierce for draft or beam.
  over 10 cwt. accounted Hhds. and allowed as ſuch.

Goats hair, { *in* canvas, 4lb. *per* cwt.
in hair-cloth, 7lb. *per* cwt.
in bales, 21lb. *per* bale.

Hops in bags or pockets, 10lb. *per* cwt.

Saltpetre in caſks, 14lb. *per* cwt.

Raw ſilk, { from Great-Britain, *per* cocket weight,
from other countries, 8lb. *per* 100lbs.

Soap, caſtile, 20 *per* cent.

Tallow in caſks, as ſugar in Hhds.

Tobacco, 10lb. *per* Hhd.

Vinegar, if entered at 6 Tierces to the Ton, 1 for every 12 Tierces to fill.

Wine, Beer, Cyder, &c. in bottles, 3 gallons for every 13 *(reputed quart)* bottles.

Liſt of Articles ſubject to a Duty of 10 per Cent. on their true value, to be charged for 20 years on Importation into either Country.

›parel	Gold and Silver Lace, Gold and Silver Thread, Bullion for Lace, Purl and Spangles
aſs, wrought	Millinery
ibinet ware	Paper, ſtained
›aches and other Carriages	Pottery
›pper, wrought	Saddlery and other manufactured Leather
ttons, other than Callicoes and Muſlins	Silk manufactures
aſs	Silk Stockings.
iberdaſhery *	
its	
irdware, wrought Iron, and Tin plates	

And further, certain of the ſaid Articles ſo imported are ſubject alſo Countervailing Duties.

All Articles the growth, produce or manufacture of *either* country ıy be imported into *each* country from the other, duty *free*, except as ›ve, andexcept the Countervailing Duties in the following table; and on export from *each* country to the other reſpectively, ſhall receive a awback equal in amount to the Countervailing Duty on ſuch Articles ported into the ſame country from the other (except old and new Dra- ry, Callicoes, Muſlins, Cotton yarn or Cotton twiſt; and except Salt, ›ps and Coals imported from *Great-Britain*.)

The 6 per cent. on the Duties payable on importation of *Britiſh* goods Retailers or Conſumers has ceaſed from 1ſt January, 1801, (except on l and new Drapery, Callicoes and Muſlins, Cotton yarn and Cotton twiſt, als, Hops and Salt.)

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laberdaſhery.—*Beads; Bandſtrings; Baſe or Straw Hats; Beard-bruſhes; Comb and Head-bruſhes of Hair; Buttons; Comb-Caſes; Bone, Box, Horn, Ivory, and Lignumvitæ combs: Garnets; Gloves; Goldfoil; Handkerchiefs; Incle; Lace; Pins; Needles; Thimbles; Tinſoil; Tinſel; Twiſt; are deemed Haberdaſhery. Brit.*

ARTICLES, chargeable with COUNTERVAILIN DUTIES upon Importation from Ireland in Great Britain, and from Great Britain in Ireland reſpectively, according to the Six Article of Union.

ARTICLES.	From Ireland into Great Britain.						From Great Brita into Ireland.	
	Cuſtoms.			Exciſe.				
	£.	s.	d.	£.	s.	d.	£.	s.
Ale, Beer or Mum, the barrel, conſiſting of 36 gallons - -	-	-	-	-	8			
Beer, the barrel, conſiſting of 32 gallons -	-	-	-	-	-	-	-	4
Books bound or unbound, the lb. - -	-	-	-	-	-	2	-	-
Bricks and Tiles, viz.								
Bricks, the thouſand -	-	-	-	-	5			
Pan or ridge Tiles, the thouſand -	-	-	-	-	12	10		
Paving Tiles, not exceeding 10 inches ſquare, the 100 - -	-	-	-	-	2	5		
Exceeding 10 inches ſquare, the 100 -	-	-	-	-	4	10		
Plain Tiles the 1000 and all other ſorts of Tiles the 100 -	-	-	-	-	4	10		
Callicoes and Muſlins 'till 5*th* Jan. 1808. and then to be annually reduced ſo as to ſtand at £10 per cent. from 5*th* Jan. 1816 to 5*th* Jan. 1821, viz.								
Callicoes, printed, painted or ſtained, the yard - -	-	-	-	-	-	-	-	1
Muſlin,								

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Muſlin, plain white, the ſquare yard -	-	-	-	-	-	-	-	1	
allicoes plain; or other than above: and Muslin worked or figured, not printed or ſtained, or any other than above, for £ 100 value -	-	-	-	-	-	-	12	14	1
and for every ſquare yard - -	-	-	-	-	-	-	-	-	8
andles of wax or ſpermaceti, the lb. -	-	-	-	-	-	$3\frac{1}{2}$			
——— Tallow, &c. -	-	-	-	-	-	1			
ards, printed, painted, or playing Cards, the pack - -	-	-	-	-	-	-	-	1	5
and beſides, the lb. -	-	-	-	-	-	-	-	-	$2\frac{1}{2}$
hocolate, Cocoa, or Cocoa paſte, the lb. -	-	-	-	-	2				
oals, the ton -	-	-	-	-	-	$10\frac{1}{2}$	-	-	$10\frac{1}{2}$
and beſides into Dublin except for Salt, Sugar, or Glaſs manufactories - -	-	-	-	-	-	-	-	1	
and 6 per cent. on the amount.									*
and further, the ton -	-	-	-	-	-	-	-	-	$10\frac{14}{20}$
Cordage, viz. to be uſed as ſtanding rigging, or other Cordage made from top hemp, the ton	4	10	3						
——— any other ſort; Cable yarn, Packthread and Twine, the ton, (20 cwt.) - -	4	4	4						
Cotton yarn and Cotton Twiſt 'till 5*th* Jan. 1808, and then to be annually reduced ſo as all									

* *Drawnback in England.*

ARTICLES.	From Ireland into Great Britain.						From Great Britai into Ireland.		
	Cuſtoms.			Exciſe.					
all duties to ceaſe 5th Jan. 1816, viz.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Cotton yarn, the cwt. - -	-	-	-	-	-	-	1	0	6¼
Cotton Twiſt in ſkeins or hanks, and not in cops, for every £100 of the value thereof-	-	-	-	-	-	-	12	14	1
Cyder, and Perry, for ſale, the Hogſhead containing 63 gallons -	-	-	-	-	19	2			
Drapery, new, the yard -	-	-	2¾	-	-	-	-	-	2¾
——— old, the yard -	-	-	8½	-	-	-	-	-	8½
Dice, the pair -	-	-	-	-	-	-	-	10	
Glaſs, viz. Bottles of common green Glaſs, the dozen, quarts -	-	-	9	-	-	-	-	-	3
Plate glaſs, the foot ſquare - -	-	-	-	-	2	2¼			
Flint, Enamelled, Stained, Paſte, Phial, the cwt. -	-	-	-	2	3	6			
Spread Window, called *broad* Glaſs the cwt. -	-	-	-	-	8	1			
Window Glaſs (not Spread Glaſs) whether flaſhed or otherwiſe manufactured, called *crown* Glaſs, or German ſheet, the cwt. - -	-	-	-	1	9	9			
Veſſels made uſe of in Chymical Laboratories, Garden Glaſſes; and other Veſſels of common Bottle metal, (common Bottles									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Bottles excepted) the cwt. -	-	-	-	-	4	$0\frac{1}{2}$			
Glaſs not above deſcribed, the cwt. -	-	-	-	2	2				
Hair Powder, *vide* Starch.									
Hops, the lb. - -	-	-	-	-	-	$1\frac{12}{20}$			
—— the cwt. - -	-	-	-	-	-	-	1	6	8
Leather, unmanufactured. Hides, Calf-ſkins, Kips, Hog-ſkins, Dog-ſkins and Seal-ſkins tanned; Sheep and Lamb-ſkins tanned for gloves and baſils; Calf-ſkins, Kips, and Seal-ſkins dreſſed in Salt or Meal, or otherwiſe tawed in the whole hide or ſkin, the lb. - -	-	-	-	-	-	$1\frac{1}{2}$			
Goat-ſkins tanned to reſemble Spaniſh leather, the dozen - -	-	-	-	-	4				
Sheep-ſkins tanned for Roans, being after the nature of Spaniſh leather, the dozen -	-	-	-	-	2	3			
Sheep-ſkins for Roans and Goat-ſkins tanned, to reſemble Spaniſh leather, the lb. -	-	-	-	-	-	-	-	-	1
Sheep and Lamb-ſkins tanned for gloves and baſils, the lb. -	-	-	-	-	-	-	-	-	$0\frac{1}{2}$
Skins									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
Leather, unmanufactured.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Skins for Book binders, the dozen -	-	-	-	-	-	-	-	1	
Skins for Shoes and other like purpoſes; and Sealſkins, the dozen -	-	-	-	-	-	-	-	2	6
Veal-ſkins and Hog-ſkins, the dozen - -	-	-	-	-	-	-	-	5	
Horſes, Mares, or Geldings, the hide - -	-	-	-	-	-	-	-	1	
Skins and hides dreſſed in Alum and Salt, or Meal or otherwiſe tawed, viz.									
Buck and Doe-ſkins, in the whole ſkin, the lb. - -	-	-	-	-	-	6			
Goat-ſkins and Beaver-ſkins, the dozen - -	-	-	-	-	2				
Hides of Horſes, Mares or Geldings, the hide -	-	-	-	-	1	6			
Hides of Steers, Cows and all other hides, (except Horſes, Mares or Geldings,) the hide -	-	-	-	-	3				
Sheep-ſkins and Lamb-ſkins, in the whole ſkin, the lb. - -	-	-	-	-	-	1¼			
Slink Calf-ſkins, with the hair on, the dozen -	-	-	-	-	3				
Without the hair, and Dog-ſkins, and									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Leather, unmanufactured. — and Kid-ſkins, the dozen	-	-	-	-	1				
Leather, unmanufactured. — All other hides and ſkins whole or in pieces, dreſſed as above or tanned, the lb.	-	-	-	-	-	6	-	-	1
Leather, unmanufactured, dreſſed in Oil. — Buck, Deer and Elk-ſkins, in the whole ſkin, the lb.	-	-	-	-	1	-	-	-	3
Leather, unmanufactured, dreſſed in Oil. — Goat and Beaver-ſkins, the lb.	-	-	-	-	-	6	-	-	3
Leather, unmanufactured, dreſſed in Oil. — Sheep and Lamb-ſkins, the lb.	-	-	-	-	-	3	-	-	0½
Leather, unmanufactured, dreſſed in Oil. — Calf-ſkins, and all other ſorts of hides, ſkins or pieces, the lb.	-	-	-	-	-	6	-	-	2
Leather (tanned) manufactured into goods and wares, whereof Leather is the moſt valuable part, viz.									
——— tanned, the lb.	-	-	-	-	-	1½	-	-	1
——— tawed or dreſſed, the lb.	-	-	-	-	-	1	-	-	1
——— Buck, Deer and Elk, dreſſed in Oil, the lb.	-	-	-	-	1	-	-	-	3
——— Sheep and Lamb, dreſſed in Oil, the lb.	-	-	-	-	-	3	-	-	0½
——— all other Sorts, dreſſed in Oil, the lb.	-	-	-	-	-	6	-	-	2
Maps, the lb.	-	-	-	-	-	2	-	-	2
Mead, or Metheglin, the gallon	-	-	-	-	1	0½	-	-	4
Paper, viz. — Fit for writing, drawing or printing, elephant and cartridge									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Paper, viz. cartridge Paper, the lb.	-	-	-	-	-	2½	-	-	2½
Coloured and whited brown (except elephant and cartridge) fit for wrapping up goods and not fit for writing, drawing or printing, the lb.	-	-	-	-	-	1	-	-	1
Brown, fit for wrapping up goods and not fit for writing, drawing or printing, the lb.	-	-	-	-	-	0½	-	-	0½
Glazed Paper for Clothiers and Hot-preſſers, the cwt.	-	-	-	-	6	-	-	5	
Paſte-board, Mill-board and Scale-board, the cwt.	-	-	-	-	10	6	-	10	
Printed, painted or ſtained Paper for Hangings, &c. the ſquare yard	-	-	-	-	-	1¾	-	-	1
All other ſorts, (ſheathing and button Paper or Button-board excepted,) the lb.	-	-	-	-	-	2½	-	-	2½
Parchment, the dozen ſkins	-	-	-	-	1	8¾	-	-	3
Perry, *vide* Cyder.									
Plate wrought, Gold or Silver, the ounce	-	-	-	-	-	-	-	-	6
Prints, the lb.	-	-	-	-	-	2	-	-	2
Printed Goods. Foreign Callicoes and Muſlins, (except ſuch as ſhall									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
ſhall be dyed throughout of one colour,) over and above any duty of Cuſtoms on importation of Foreign Callicoes and Muſlins, the yard, yard wide -	-	-	-	-	-	7			
Iriſh made Callicoes, Muſlins, Linens and Stuffs made either of Cotton or Linen mixed with other materials; Fuſtians, Velvets, Velverets, Dimities and other figured Stuffs made of Cotton and other materials, mixed or wholly made of Cotton wool, (except dyed throughout of one colour only,) for every yard, yard wide thereof - - - -	-	-	-	-	-	$3\frac{1}{2}$			
Stuffs not above deſcribed, (except dyed throughout of one colour only and except Stuffs made of woollen or whereof the greateſt part in value is woollen,)									

ARTICLES.	From Ireland into Great Britain. Customs. £.	s.	d.	Excise. £.	s.	d.	From Great Britain into Ireland. £.	s.	d.
Printed Goods, viz. Printed, Painted, Stained or Dyed. Silks, (not Silk Handkerchiefs,) over and above any duty of customs on importation of Silk, the yard, reckoning ½ yard wide	-	-	-	-	-	3½			
Silk Handkerchiefs, (wide or narrow,) over and above the duty of customs payable on importation of Silk, the square yard	-	-	-	-	1	1¾			
Salt. Glauber and Epsom, the bushel, 56lb.	-	-	-	-	-	4½			
Rock, the bushel, 65lb. into England	-	-	-	-	10				
——— the ton, into Ireland	-	-	-	-	10				
White Salt, the bushel, 8 gallons	-	-	-	-	-	-	3		
Silk, &c. Ribbons, and Stuffs of Silk only (a)	-	5	-	-	-	-	-	2	
Silk,							-	2	

(a) Note. ⅔ of the weight of Gauze and ⅓ of the weight of Crape, is to be deducted for Gum and Dress.

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Silk manufactures, the lb. 16 ounces, Silk and Ribbons of Silk, mixed with Gold or Silver -	-	6	8	-	-	-	-	2	9
Silk Stockings, Gloves, Fringe, Laces, Stitching or Sewing Silk - -	-	3	-	-	-	-	-	1	3
Other ſorts of Silk - -	-	4	-	-	-	-	-	1	8
Stuffs of Silk and Grogram									
Yarn - - -	-	1	2	-	-	-	-	-	6
—— of Silk, mixed with Incle or Cotton - -	-	1	8	-	-	-	-	-	9
—— of Silk and Worſted -	-	-	10	-	-	-	-	-	4
—— of Silk, mixed with any other material - -	-	1	3	-	-	-	-	-	6½
Soap, Hard Cake or Ball Soap, the lb. -	-	-	-	-	-	2¼			
—— Soft, the lb. -	-	-	-	-	-	1¾			
Spirits, Aqua Vitæ or Strong Waters, not exceeding 1 to 10 over hydrometer proof, the gallon -	-	-	-	-	5	1¼	-	3	7
Note.— Spirits above the Strength of 1 to 10 will be charged in proportion, and on ſweetened or compounded ſpirits,									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
rits, the duty will be computed upon the higheſt degree of ſtrength at which ſuch Spirits can be made.									
Starch and Hair Powder, the lb. - -	-	-	-	-	-	3¼			
Sugar refined, the cwt. viz. Baſtards whole or ground -	-	18	2	-	-	-	-	19	8
Lumps - -	1	14	0¾	-	-	-	1	16	10
Single Loaf -	1	16	4	-	-	-	1	19	4
Sugar Candy brown - -	1	14	0¾	-	-	-	1	16	10
Sugar Candy white, powder and double Loaf and any other - -	1	19	1	-	-	-	2	2	4
Sweets made by infuſion, fermentation or otherwiſe from Fruit, Sugar or other materials or ingredients, called *Sweets* or *made Wines*, the barrel, 31½ gallons - - -	-	-	-	2	2				
—— the barrel, 32 gallons - -	-	-	-	-	-	-	-	10	
Snuff, the lb. viz. Rappee -	-	-	-	-	1	4¼	-	-	10
Stalk flour -	-	-	-	-	1	9	-	1	3
Brown Scotch -	-	-	-	-	1	3¾	-	-	9
Scotch, or any other ſort of Snuff or Snuff work -	-	-	-	-	1	10½	-	1	4
Unma-									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Tobacco. Unmanufactured over and above the duty of cuſtoms now payable at importation, the lb.	-	-	$6\frac{6}{20}$	-	-	-	-	-	5
Tobacco. Manufactured, the lb. viz.									
Shag	-	-	-	-	1	$5\frac{3}{4}$	-	-	11
Carrot	-	-	-	-	1	$5\frac{1}{2}$	-	-	11
Short cut, Spaniſh, Roll, and other ſorts	-	-	-	-	1	7	-	1	$0\frac{7}{10}$
Vellum, the dozen Skins	-	-	-	-	3	$5\frac{1}{2}$	-	-	6
Verjuice, the Hhd. 63 gallons	-	-	-	-	7	8			
Vinegar, the barrel, 34 gallons	-	-	-	-	12	$8\frac{1}{4}$			
—— the barrel, 32 gallons	-	-	-	-	-	-	-	3	
Wire. Gilt wire, the ounce Troy	-	-	-	-	-	$9\frac{1}{4}$			
Wire. Silver wire, the ounce Troy	-	-	-	-	-	7			
Wire. Gold thread, gold lace, or gold fringe, made of plate wire ſpun upon ſilk, the pound, 16 oz.	-	-	-	-	7	8			
Wire. Silver thread, ſilver lace, or ſilver fringe, made of plate wire ſpun upon ſilk, the pound, 16 oz.	-	-	-	-	5	9			
All other Articles, the growth, produce or manu-									

ARTICLES.	From Ireland into Great Britain.						From Great Britain into Ireland.		
	Cuſtoms.			Exciſe.					
manufacture of either country, may be imported into each country from the other, duty free, except the 20 years duty of 10 per cent. on the Articles in the liſt, page (89)									

Duties on East India and all Foreign SUGARS.

INWARDS.		Duty from Great Britain. £. s. d.	Duty from other Countries. £. s. d.
Sugars, not being the growth, produce or manufacture of the British colonies and plantations in America, or the West Indies, or of the manufacture of Great Britain.	Muscovado, the 112lb.	1 9 $11\frac{3}{5}$	1 12 $1\frac{3}{5}$
	White, - the 112lb.	2 5 $3\frac{1}{6}$	2 9 $3\frac{1}{2}$
	Refined, the 112lb.	4 19 $0\frac{1}{6}$	5 8 $2\frac{3}{5}$
Sugars, of the growth, produce or manufacture of the East Indies, for every £100 of the value thereof British money, according to the gross price at which such Sugars shall have been publicly sold, at the East India Company's sales in London — —		40 19 $3\frac{1}{4}$	
* And an additional duty for every 112lb. — — —		0 2 $8\frac{1}{2}$	

N. B. For the conditions and regulations by which the drawbacks are allowed on the exportation of the above Sugars to any country except Great Britain; vide 39 Geo. 3. *chap.* 54.

* For new additional Duties, from and after 10th May, 1801, vide page 138.

DRAWBACKS to be allowed on the Exportation of Eaſt India and all Foreign Sugars.

Denominations.		If Imported from Great Britain. Drawback on Exportation. To Great Britain.		To other Countries.		If Imported from other Countries. Drawback on Exportation. To Great Britain.		To other Countries.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Sugars, not being the growth, produce, or manufacture of the Britiſh Colonies and Plantations in America or the Weſt-Indies, or of the manufacture of Great Britain.	Muſcovado, the cwt.	1	5 $7\frac{2}{3}$	1	5 $7\frac{2}{3}$	1	9 $11\frac{2}{3}$	1	5 $7\frac{2}{3}$
	White, the cwt.	2	0 $11\frac{5}{6}$	2	0 $11\frac{5}{6}$	2	5 $3\frac{5}{6}$	2	0 $11\frac{5}{6}$
	Refined, the cwt.	4	11 $5\frac{1}{6}$	4	11 $5\frac{1}{6}$	4	19 $0\frac{1}{6}$	4	11 $5\frac{1}{6}$
Sugars of the growth, produce or manufacture of the Eaſt-Indies, for every £100 of the value thereof, Britiſh money, according to the groſs price at which ſuch ſugars ſhall have been publickly ſold at the Eaſt-India Company's ſales in London -		40	19 $3\frac{1}{4}$	40	19 $3\frac{1}{4}$				
And an additional duty for every hundred weight, containing 112lb. -		leſs by 4s 4d per cwt.		leſs by 4s 4d per cwt.					
		0	2 $8\frac{1}{2}$	0	2 $8\frac{1}{2}$				

N. B. for the condirions and regularions, by which the drawbacks are allowed on the exportation of the above ſugars to any country except Great Britain, vide 29. Geo. 3. chap. 54.

DIRECTIONS

TO

MASTERS OF SHIPS.

UPON your arrival at any Port, you are to declare, when required by any Revenue Officer belonging to ſuch port, your own real name and ſur-name, the true name of your ſhip, and of the port or place where bound, otherwiſe you become liable to a penalty of £100.

When boarded by the King's officers, you are to ſuffer them to come quietly and peaceably on board, by night as well as by day; you are alſo to permit ſuch tide officers as ſhall be boarded on you to remain on board till your ſhip be entirely unladen, or till they be diſcharged by their ſuperiors. You are not to obſtruct them in the legal diſcharge of their duty, which in general conſiſts in entering into any part of your veſſel to ſearch for prohibited goods, or any goods intended to be carried away before due entry or payment of duty; in ſending ſuch goods, if found, to the Cuſtom-houſe, in order to be there proſecuted; in ſending or conveying fine goods of ſmall bulk or package to the ſtores for the ſecurity of his Majeſty's duties; in ſearching and examining all perſons going

on ſhore from your ſhip, that they do not carry any prohibited or other goods away to the prejudice of his Majeſty's revenue; in performing the legal commands of their ſuperiors, and in the due diſcharge of your veſſel.——If you obſtruct the officers in any of the above-mentioned particulars, you are liable to be proſecuted in the Exchequer for a penalty of 100l. or before the Commiſſioners, &c. for a penalty of 50l.

You are to accommodate ſuch officer or officers of the Revenue as ſhall be placed on board your ſhip with beds or hammocks, not exceeding two at one time to reſt or ſleep in, under the deck, upon pain of forfeiting 5s. *Engliſh* for every 24 hours you ſhall neglect or refuſe ſo to do.

You are within 24 hours after your arrival in any port in this kingdom, to report your *veſſel* upon oath, and deliver your manifeſts, upon penalty of *two hundred pounds*.

You have a right to ſtay 20 days in any port where you arrive before invoicing your *goods;* and if your market or other affairs do not anſwer, you may within that time ſail to any other port.—But if your ſtay exceeds 20 days, you are then no more at liberty (unleſs occaſioned by weather or other unavoidable accident) becauſe the King's officers have then a right to take out all the goods remaining in your ſhip, and ſecure them in his Majeſty's ſtores till the duty, charges of landing, and ware-houſe room be paid; and if not thence diſcharged in three months time, the Commiſſioners, or reſpective collectors, or other chief officers, in ſuch port, may ſell the ſame by the candle, and apply the produce of ſuch ſale, to the diſcharge of the duty, ware-houſe room, freight and

and other charges, rendering the overplus to the proprietor.

You are not on any pretence whatſoever, (unleſs in caſe of real and abſolute neceſſity) to break bulk, by unſhipping any kind of goods, before you have invoiced your whole cargo, and entered into bond according to law. You are to give a juſt, true, correct, and particular account of all the cargo, and of every package, with the reſpective marks thereon: and particulars of the cargo ſtowed or ſtrewed looſe, and the ſeveral and reſpective numbers of the packages, with a particular deſcription thereof in words at length, whether pipe, butt, hogſhead, or other caſk; or whether bale, caſe, pack, truſs, cheſt, bundle or other package, by ſuch name or deſcription as the ſame is uſually called or known, and the names of the merchants by whom conſigned by your bill of lading: which account or invoice you are to ſwear to, and alſo truly anſwer upon oath to ſuch other queſtions concerning your lading as ſhall then be aſked you in the open Cuſtom-houſe by the proper officer.—If you fail in any of the above particulars, penalty 100l.

If part of your goods be deſigned for one port, and part for another, you muſt notwithſtanding give a true account (as above directed) of the whole: But muſt write in your invoice, oppoſite to the goods intended for another port, *not to be landed*.—And if conſigned to another port in this kingdom, you are, when you arrive in ſuch port, to give an account on oath, not only of the goods to be landed there, but alſo of the goods formerly entered in the firſt port, and to whom they did belong.

If any miſtake or omiſſion ſhall happen in your invoice through haſte or other accident, you have a

right to amend it at any time within 24 hours after invoice.—But if any goods not therein mentioned or entered be found concealed in your ſhip after that time, they become liable to forfeiture as fully as if actually carried out of the ſhip with intention to run them.—If after clearing your ſhip, or diſcharging the officers from on board, any goods be found which have not paid duty, or which have been concealed from the knowledge of ſuch officers, you become liable to be proſecuted for a penalty of 100l.

As no goods can be landed before entry and payment of duty, ſo you cannot be diſcharged or cleared out till your whole cargo be entered by the proprietors according to your invoice. Indeed if you have been 20 days in the harbour, you may have the goods put into the King's ſtores, and receive your clearings: This you are intitled to by law. But there is an indulgence practiſed in the port of *Dublin*, where the contents of the whole invoice have been ſent up in lighters to the Cuſtom-houſe under care of the proper officers, and the ſhip has been duly ſearched, it is uſual to admit ſuch ſhip to be cleared out, unleſs ſome reaſon appear to the contrary.

As an encouragement to the maſter for making a true invoice of his cargo, and in conſideration of his maintaining the officers on board, there is a diſcretionary allowance made by the name of a *Portage Bill*, which is calculated at the rate of 1*l. per cent.* out of the Cuſtom Inwards, paid by the ſeveral merchants concerned in his lading. Where a maſter is guilty of frauds or other ill practiſes, or treats his officers ill on board, his *Portage Bill* is generally denied, but is never refuſed unleſs for one of the above reaſons.

There

There is a particular officer in the ports of *Dublin* and *Cork*, called the *Searcher*, whoſe duty it is to take copies of all invoices, and to compare them with the warrants granted for the diſcharge of the goods, and likewiſe with the general bill returned by the Tide-waiters on board, in order to ſee whether all the goods mentioned in the invoice be duly entered, who certifies to the clerk of the invoice that the ſhip is clear, or ſtops the clearance if he diſcovers any difference, or ſees cauſe to ſuſpect any fraudulent practiſes.—This office is diſcharged by the ſeveral ſurveyors in the out-ports, who certify as above to their reſpective Collectors, upon which the maſter is admitted to out-voice, which if he take in goods for beyond ſeas, is done by out-voicing, and declaring upon oath, the true contents of his lading, with the names of the merchants by whom ſhipped. And if any of the goods be ſhipped off by debenture, he is to make particular oath, that to the beſt of his knowledge and belief they are not intended to be relanded, and that he will not permit or ſuffer the ſaid goods, or any part thereof, to be relanded in *Ireland*, unleſs in caſe of real diſtreſs. If any goods are taken in after out-voicing, the maſter muſt apply to the proper officer, and make an additional out-voice upon oath. The penalty for failing before out-voicing or refuſing to anſwer upon oath, is 100l. And for relanding or putting into any boat, or other veſſel, in order to re-land any debenture goods in *Ireland*, unleſs in caſe of real diſtreſs (which muſt be immediately notified to the next officer of the cuſtoms), the maſter forfeits treble the value of the goods, and the owner likewiſe forfeits treble value, and the goods.

As ſhips are in many caſes liable to forfeiture, a maſter ought to be exceedingly careful what goods he takes on board, and ſtrictly to examine his ſailors and

and paſſengers, who, for the ſake of a trifling gain, may poſſibly endanger his property. He ſhould, therefore, to the following Extracts from the Laws of Importation and Exportation, give his particular attention:

Firſt; No goods of any kind can be imported from the *Iſle of Man* on any pretence whatſoever, unleſs they be of the growth, product or manufacture of ſaid Iſland; and in caſe any ſhip, having on board any ſuch foreign goods from the *Iſle of Man*, be found, or be diſcovered, to have been within the limits of any port in *Great Britain* or *Ireland*, or within three leagues of the coaſt of *Ireland*, whether bulk has been broke or not, ſuch ſhip, with all her tackle, furniture, and apparel, together with all ſuch goods, ſhall be forfeited, or their value, if ſeizure cannot be made.

N. B. The limits of a port are contained within a ſtraight line, ſuppoſed to be drawn between the two Head-lands which form ſuch port.

Small veſſels, not exceeding 25 tuns burthen, (not in leak or wreck) out of which any exciſeable goods are landed, before invoice or entry of the goods, or at unlawful hours, or without knowledge or conſent of the proper diſcharging officer, are liable to forfeiture, with tackle, &c.

N. B. Lawful Hours for ſhipping or landing goods are, from the Firſt of *March* to the Laſt of *September*, between ſun-riſing and ſun-ſetting; and from the Laſt of *September* to the Firſt of *March*, between ſeven in the morning and four in the afternoon.

No

No goods of the growth, product, or manufacture of the *Eaſt Indies*, or other places beyond the Cape of *Good Hope*, can be imported into *Ireland*, from any part beyond Seas, other than *Great Britain*, on forfeiture of ſhip and goods, which may be proſecuted, or the value ſued for, in any of the King's Courts here, or in *Great Britain*, or of competent juriſdiction in the Eaſt Indies. Officers of the Cuſtoms conniving at ſuch importation, or permitting or delaying proſecution after ſeizure, &c. forfeit 500l. and in future incapable of any employment under the Crown.

Goods of the growth, product, or manufacture of *Africa*, *Aſia*, or *America*, cannot be imported in any other ſhips than ſuch as do truly, and without fraud, belong only to the people of *Great Britain*, *Ireland*, or of the Plantations, or Territories to his Majeſty belonging in *Africa*, *Aſia*, *or America*, and whereof the Maſter and 3-4ths, at leaſt, of the mariners are *Engliſh*, on forfeiture of goods and ſhip, &c.

N. B. Any of his Majeſty's ſubjects of *Great Britain*, *Ireland*, or his Plantations, are to be accounted *Engliſh*, and no others; and where it is required that the maſter, and 3-4ths of the mariners, at leaſt, be alſo *Engliſh*, it is meant that they ſhould be ſuch during the whole voyage, unleſs in caſe of ſickneſs, death, or being taken priſoners, which muſt appear by the oath of the maſter or other chief officer of ſuch ſhip.

Such goods of the growth, &c. of *Africa*, *Aſia*, or *America*, muſt be imported directly from the place of their ſaid growth, product, or manufacture, or from ſuch ports where they can only be, or are moſt

moſt uſually firſt ſhipped for tranſportation, on forfeiture of the goods and ſhip, &c.—But any of the commodities of the *Streights* or *Levant* Seas, though the goods be not of the very growth of ſuch places; and people of *Great Britain*, *Ireland*, or Iſlands of *Guernſey* or *Jerſey*, may, in ſhips to them belonging, and navigated as above, load and bring in from any port of *Spain* or *Portugal*, or Weſtern Iſlands, commonly called *Azores*, or *Madeira* or *Canary* Iſlands, any goods of the growth, &c. of their reſpective plantations or dominions; nor is there any reſtraint on bullion, or prize goods.

Goods, the growth, production or manufacture of any the dominions of *Muſcovy* or *Ruſſia*, all ſorts of Maſts, Timber or Boards, Foreign Salt, Pitch, Tar, Roſin, Hemp or Flax, Raiſins, Figs, Prunes, Olive-Oils, Corn and Grain of all ſorts, Sugar, Potaſhes, Wines, Vinegar or Spirits, can only be imported in veſſels to the people of *Great Britain* or *Ireland* truly and without fraud belonging, and navigated as above. Such Foreign ſhips only excepted as are of the built of the country or place of which ſaid goods are the growth, product or manufacture reſpectively, or of ſuch port where they can only be, or are moſt uſually firſt ſhipped for tranſportation, and whereof the maſter, and at leaſt 3-4ths of the mariners, are of ſuch country or place, under forfeiture of ſuch foreign ſhip and goods.

No Rum of the *Britiſh* Colonies, or Plantations in *America*, either from thence or from *Great Britain*, can be imported in any veſſel under 70 tons, or Foreign Spirits in any veſſel under 100 tons burthen, except the

the allowance of two gallons for the uſe of each ſeaman on board, on forfeiture of ſhip and goods.

No Tobacco can be imported other than the produce of *Great Britain*, *North America*, or the *Britiſh Plantations*, on forfeiture thereof, and treble value, and ſhip, guns, tackle, &c.

Tobacco can be only imported at the following ports in Ireland, *viz. Dublin*, *Cork*, *Belfaſt*, *Derry*, *Drogheda*, *Dundalk*, *Galway*, *Limerick*, *Newry*, *Waterford*, *and Wexford.*

No Tobacco manufactured or not can be entered or ſhipped for export in any veſſel under 150 tons burthen; and any officer may ſtop and detain her and cargo till admeaſured; and if under, ſhe, her guns, tackle, &c. and tobacco forfeited, and though not under 150, if under 180 tons, the officer is not liable to damages for ſtoppage.

Any veſſel under 150 tons, with 100lbs. of Tobacco, or 50lbs. of ſnuff in her, found at anchor or in the limits of port, or within four leagues of ſhore, or diſcovered to have been, unleſs in diſtreſs notified and proved, &c. forfeited, with guns, tackle, &c. and tobacco and ſnuff on board.—But three Commiſſioners of his Majeſty's Revenue can, under their hands and ſeals, licenſe ſuch import or export, though under that burthen; provided ſuch licenſe contain maſter's, owner's and ſhip's name, quantity of tobacco, and names of owner and conſignee, and the ports from and to which exported.

Spirits

Spirits can be imported only at the ports above-mentioned, and the Shire Towns of Counties, and the port of *New Roſs*. nd if found on board in any bay, port, &c. or within four leagues of ſhore, forfeited, and ſhip, tackle, &c. and all goods on board though bulk not broken nor attempted to be run.

ABSTRACT

ABSTRACT of the Act 27 G. III. c. 23* "*For the further Increaſe and Encouragement of Shipping and Navigation.*"

Reſpecting Qualification and Privilege of Veſſels.

NO veſſel *foreign* built (except *prizes* legally condemned) or built or rebuilt on foreign keel or bottom, ſhall, though owned by ſubjects, and navigated according to law, have privilege of *Britiſh* or *Iriſh* built ſhip, or of ſhips owned by his Majeſty's ſubjects. —But ſaid privileges to be confined to ſuch ſhips only as are wholly of the built of *Great Britain*, *Ireland*, *Guernſey*, *Jerſey*, or *Man*, or of ſome Colony, Iſland, Plantation, or Territory, now, or at the time of building, belonging to the King, or which hereafter may belong to him, or be in his poſſeſſion.

But not to deprive any foreign-built veſſel that *bona fide* was the property of any of the people in any of the above places before 1ſt May, 1787, and which ſhall be navigated according to law, and regiſtered as herein, of any privilege they before had, or from importing or exporting ſuch goods to and from ſuch places, and under ſuch reſtrictions, &c. as they now may.—Nor to deprive any veſſel, built or rebuilt on foreign bottom before paſſing this act, and duly regiſtered as a *Britiſh* or *Iriſh* ſhip before 1ſt May, 1787, of any privilege to which now entitled.

Every

* The *Engliſh* Navigation Act, 12 C. II. (ſave as altered or repealed by this Act) to be of full force in this Kingdom.

Every veſſel having a deck, or being of burthen of 15 tons or upwards, belonging to ſubjects in this kingdom, muſt (unleſs regiſtered in ſome other place in the King's dominions under 26 *G.* 3 Eng. *for further encouragement of Navigation*, &c.) be *regiſtered* by the proprietors; and a certificate thereof obtained from the chief officer of ſome port in this kingdom.—Such regiſtry to be made, and certificate granted, in the port to which the veſſel properly belongs, or void; unleſs under a ſpecial order from three Commiſſioners of the Revenue, which they may grant if they ſee fit.

The port to and from which ſhe trades, or, if new, intends to trade, and at, or near which, her huſband, or acting owner, uſually reſides, deemed the port to which ſhe belongs.

Veſſels of War need not be regiſtered under this act; nor veſſels the property of the King or Royal Family; nor any veſſels uſed ſolely in rivers or inland navigation.

No veſſel built in the United States of *America* during the continuance of any *Engliſh* act prohibiting trade with them, or owned by them or their ſubjects during exiſtence of ſuch acts, and not regiſtered before their commencement, to be regiſtered under this act, or have privileges of *Britiſh* ſhips, unleſs taken and condemned as prize, or ſtranded, rebuilt and regiſtered, as heretofore practiſed.

No ſubject of the King, while uſually reſiding out of the King's dominions, can be owner or part owner of any *Britiſh* or *Iriſh* ſhip regiſterable under this act, unleſs a member of a *Britiſh* or *Iriſh* factory, or agent for,

for, or partner in ſome houſe actually carrying on trade in *Great Britain* or *Ireland*.

No regiſtry or certificate to be granted, until oath, in form preſcribed, be taken before the regiſtering officer by the owner, if but one; if two, by both, if both reſide within 20 miles; and by one if not; if more partners than two, by the majority, (not exceeding three), if majority reſide within 20 miles; and by one, if all live farther off.—The oath deſcribes the veſſel very particularly; that the perſons mentioned are ſole owners; and are ſubjects; and no foreigner any way concerned, &c. An oath taken merely for acquiring rights of citizenſhip in any foreign city or town in *Europe* during reſidence, &c. is not deemed an oath of allegiance to a foreign ſtate, under this act.

If there ſhould be three or more part-owners, and that three of them do not attend to take the ſaid oath, thoſe who take it muſt add, that the abſentees are not reſident within 20 miles, nor purpoſely abſent to avoid the oath; or that they are prevented by illneſs.

All veſſels are to be carefully examined and admeaſured, before they are regiſtered. The examining officer is to be appointed by the Commiſſioners, &c. Some one to be preſent on the owner's part, and to ſign the officer's certificate, if he agrees thereto.—Examining officer delivering a falſe deſcription, or regiſtering officer making falſe regiſtry, or certificate, penalty 100l. by debt, &c. and rendered incapable of holding any employment under the Crown.

Maſters and owners who attend at regiſtering,

ing, are to give bond to the officer, in ſums proportioned to the tunnage, conditioned that the certificate ſhall not be diſpoſed of, but ſolely uſed by the ſhip to which granted, and be returned, if ſhe be loſt or otherwiſe prevented from returning to her port, or if any foreigner get any ſhare in her; and ſo alſo her *Mediterranean* paſs, if ſhe have one. Such perſons to whom the certificate and Mediterranean paſs have been duly delivered, are forthwith to tranſmit the ſame to the Commiſſioners of the Revenue; who are to cancel the certificates, and return the paſſes to the Admiralty for the ſame purpoſe.

No veſſel's name to be changed after regiſtry, nor any property in her transferred to any *other* port, without regiſtering anew, and giving up former certificate to be cancelled.—And every alteration of property in her in the *ſame* port, by ſale of ſhares, ſhall be acknowledged by endorſement on the certificate before two witneſſes, with the reſidence of the new owners, the factory abroad, or houſe at home, whoſe agent or partner, &c. according to the caſe; and the transferees, or their agent, are to give a copy of ſaid endorſement to the regiſter, who is to enter ſame on the original affidavit or oath taken, and make memorandum of it in the regiſtry book, and notify it forthwith to the Commiſſioners of the Revenue.

Bill of ſale from ſubject to ſubject, of whole or part property in any veſſel, utterly void, unleſs her certificate of regiſtry be truly and accurately recited.

If after regiſtry ſhe get a new maſter, &c. he, or her owner, ſhall deliver her certificate of regiſtry to the regiſter at the port where the change happened, who ſhall endorſe thereon, and ſubſcribe a memorandum

dum of it, and notify it to the proper officer of the port where laſt regiſtered, who ſhall alſo make memorandum of it in his regiſtry book, and notify it to the Commiſſioners of the Revenue.

No owner is to give any other name to his veſſel, than as firſt regiſtered under this act; which name, with her port, he ſhall in a month after regiſtry, get painted on her ſtern in letters four inches long, or as large as there is room, white or yellow on black; and ſo keep it.

Any owner or maſter, &c. altering, eraſing, or hiding ſuch name, &c. or cauſing or permitting it, (ſave ſquare-rigged veſſels in war time,) or in any written document, (or verbally to an Officer on duty,) deſcribing her, or procuring or permitting her to be deſcribed by any other name, penalty 100l.

He who applies for certificate of regiſtry muſt furniſh the Officer with an account under the builder's hand, (which he muſt give on demand,) of her denomination, when and where built, her tunnage, and who her firſt purchaſer, and make oath that the veſſel he wants to regiſter is the ſame therein deſcribed.

If Maſter of veſſel, regiſtered under this act, or under 26. G. 3. *(Engliſh)* make oath in form preſcribed, before the regiſtering Officer of any port of this kingdom where he ſhall arrive, that his ſhip was regiſtered, but that the certificate was loſt, and that it was not nor ſhall not be diſpoſed of, &c. and that ſhe belongs entirely to ſubjects, and is navigated according to law, &c. and give ſecurity as preſcribed conditioned to ſame effect, and for reſtoring the certificate when found; ſuch Officer ſhall without fee give him a certificate of ſuch oath and bond, which ſhall anſwer

anſwer the purpoſe of the original *for that voyage*. (And ſo if a like certificate be granted in any other part of the King's dominions under any *Britiſh* act.) Officer granting ſuch certificate to tranſmit an account thereof to the Commiſſioners. And when ſhe returns *to her own port*, ſhe ſhall, on like oath and ſecurity, before the Commiſſioners, (and in that caſe only) be regiſtered anew, and get a new certificate.

Veſſels altered in form, or burthen, or from one denomination to another by the mode of rigging or fitting, &c. are to be regiſtered anew as ſoon as they return to their own port, or any other, where legally regiſterable under this act or deemed foreign.

On regiſtering a prize ſhip, the owner before getting a certificate of regiſtry, muſt produce certificate of her condemnation under hand and ſeal of the Judge; and alſo an account in writing of all the particulars contained in the certificate for regiſtry preſcribed by this act, made and ſubſcribed by the perſons appointed by the Court to ſurvey her; and muſt alſo make oath before the Officer that ſhe is the veſſel mentioned in the Judge's certificate.—Any prize ſhip brought into an *Iriſh* port and there condemned, is to pay no more than 5l. *per cent.* of her value, before regiſtry. And if condemned and regiſtered in any of the *Britiſh* Colonies or Plantations, &c. a like duty on her firſt arrival in an *Iriſh* port, before admitted to entry. And in all ſuch caſes, the maſter or owner muſt produce an exact account of what ſhe ſold for, ſubjoined to her certificate of regiſtry, and verified by the perſon's oath who had her regiſtered.

Certificates of regiſtry muſt diſtinguiſh whether the ſhip was *Britiſh*, *Iriſh*, or Plantation built, or foreign; and be entitled accordingly.—100l. penalty on

n Maſter of any regiſtered veſſel not producing his ertificate on demand, to the chief Officer at any port vhere he arrives in the King's dominions, or to the King's Conſul or chief Officer in any foreign port, or inſpection.

All veſſels belonging to his Majeſty's ſubjects reſilent in *Great Britain* or its dominions, regiſtered unler the 26. G. 3. *(Engliſh)* ſhall continue to enjoy he like privileges as *Iriſh* ſhips regiſtered under this ct.

Maſter of veſſel, on obtaining a *Mediterranean* aſs from Admiralty, is to give bond with ſureties, &c. conditioned not to ſell or lend it, or ſuffer it to be ſed by any other ſhip, and on his return to deliver t up to the chief Officer of any port here, on demand.—To forge ſuch, or its ſeal, &c. or eraſe any part thereof, or procure or aſſiſt any perſon to do o, or to uſe the ſame knowingly with intent to procure for any one any advantage thereto belonging, elony without Clergy; and triable in the Court of King's Bench or *oyer* and *terminer*, as if committed n the county where tried.

26. GEO. III. CAP. 40.

Abſtract of the Act for regulating the Production of MANIFESTS, *and for more effectually preventing fraudulent Practices in obtaining* BOUNTIES *and* DRAWBACKS, *and in the clandeſtine relanding of Goods.* 27. *G.* 3. *c.* 28. *

Sect. 1. No goods ſhall be imported from foreign parts, in veſſels belonging to his Majeſty's ſubjects unleſs the maſter or commander have on board in writing, ſigned by ſuch maſter or commander a manifeſt, containing the names of the reſpective places where ſuch goods were taken on board, the name, built, and meaſurement of the veſſel, according to the regiſter with the Chriſtian and Surname of the maſter or commander, and the port to which the veſſel belongs and a juſt, true, correct, and particular account of all the cargo and of every package, with the reſpective marks thereon: and the particulars of the cargo ſtowed looſe; and the following particulars in words at length, that is to ſay, the ſeveral and reſpective numbers of the packages, with a particular deſcription thereof, whether pipe, butt, hogſhead, or other caſk; or whether caſe, bale, pack, truſs, cheſt, bundle or other package, by ſuch name or deſcription as the ſame is uſually called or known.

Deſcription of a Manifeſt.

2. No *wine* ſhall be imported from foreign parts *not belonging to Great Britain*, in any veſſel whatever, unleſs the maſter or commander have a manifeſt of the cargo made out and ſigned before the departure of ſuch veſſel

If any Wine on board.

* *This act correſponds with the Britiſh act of* 26. *G.* 3. *c.* 40.

veſſel from the port where the wines were taken on board, containing all the particulars before-named, together with the reſpective quantities of each different kind of wine, and (if known) to whom conſigned; and ſuch further certificates as are now by law required.

Manifeſt to be ſigned by chief Officer at loading Port.

3. Maſters of veſſels, before clearing out for *Ireland* from any of the *Britiſh dominions in foreign parts*, ſhall deliver a manifeſt, containing the particulars before mentioned, to the chief Officer of the Cuſtoms at the port where loaded, which Officer, after cauſing a duplicate to be made out, ſhall return the original, indorſed with his name, the day, and year, to the ſaid maſter, on or before clearing the ſhip. Such Officer of the Cuſtoms ſhall, upon clearing of every ſuch ſhip, tranſmit ſaid duplicate of ſuch manifeſt under his hand and ſeal, to the Collector and Comptroller of his Majeſty's Cuſtoms at the port in *Ireland* to which the goods are conſigned, and the manifeſts refer.

Wine to be certified on oath.

4. Truth of the manifeſt relative to the *wine* ſhipped in foreign parts, for *Ireland*, to be certified upon oath before the *Britiſh* Conſul, or other chief *Britiſh* Officer, at or near to the place where the *wines* are taken on board, if there ſhall be any ſuch Conſul or Officer.

Forfeit.

5. Maſter of a veſſel importing goods without a manifeſt containing all the particulars above ſet forth, ſhall forfeit double the value of ſuch goods, together with the full duties payable on the ſame.

6. Maſters of veſſels, belonging in the whole or in part to his Majeſty's ſubjects, ſhall on arrival within

Wine to be certified on oath.

four leagues of the coaſt of *Ireland*, produce their manifeſts to the firſt Officer of the Cuſtoms who ſhall come on board, and deliver a true copy thereof to ſuch Officer (which copy ſhall be provided, and ſubſcribed by the ſaid maſter) and the Officer to whom the original manifeſt has been produced ſhall certify upon the back thereof, that the ſame was produced, and the day and year, when produced, and copy delivered to him, and ſhall likewiſe certify the ſame upon the back of ſuch copy, and forthwith tranſmit it to the Collector and and Comptroller of the port to which the goods by ſuch manifeſt ſhall appear to be conſigned. Said maſter ſhall deliver a like copy of his manifeſt to the firſt Officer of the Cuſtoms, who ſhall come on board, upon arrival within the limits of any port in *Ireland* in which the cargo or any part thereof, is intended to be diſcharged, the production of ſuch manifeſt, and delivery of a true copy thereof, ſhall alſo be certified by ſaid Officer, upon the back of the original manifeſt, with the particular day, year, and time when ſuch manifeſt was produced, and copy delivered; and the ſaid Officer is required to tranſmit forthwith the ſaid copy of ſuch manifeſt, to the Collector and Comptroller of that port. No commander ſhall be required to give more than *two copies of his manifeſt*.

Manifeſt to be delivered to Boarding Officer.

If loaded for two ports.

If any manifeſt ſhall contain an account of goods to be landed in ſome other port in *Ireland*, the Collector and Comptroller of the firſt port of delivery ſhall certify upon ſuch manifeſt, under their hands, ſuch part of the cargo as ſhall have been delivered there, and then give back the original manifeſt to the commander

mander of the ſhip; and ſo in like manner until ſuch ſhip ſhall arrive at her laſt port of diſcharge.

7. The commander of any veſſel not producing his manifeſt upon demand, on arrival as aforeſaid, and delivering copies thereof; or who ſhall not give an account of the deſtination of his ſhip, or ſhall give a falſe account of ſuch deſtination in order to evade the production of ſuch manifeſt, ſhall forfeit a ſum equal to double the value of the goods, together with the full duties payable thereon. And if ſuch Officer firſt coming on board within the limits aforeſaid, ſhall neglect or refuſe to certify on the back of ſuch manifeſt, the production thereof and delivery of the copies required, every ſuch Officer ſhall forfeit *one hundred pounds.*

Forfeit for not producing Manifeſt.

8. Maſter and Mate of any veſſel, who ſhall ſuffer bulk to be broken within the limits of any port in *Ireland*, or within four leagues of the coaſt, until ſuch veſſel ſhall come to the proper place for the diſcharge of her cargo, and ſhall be there duly authorized by the proper Officers of the Cuſtoms to diſcharge the ſame, ſhall reſpectively forfeit *two hundred pounds;* except in caſes of diſtreſs and unavoidable neceſſity; of which neceſſity the maſter ſhall give notice to, and together with two or more of his ſhip's crew make proof upon oath, before the chief Officer of the port within the limits of which ſuch accident ſhall happen, or within the limits of which ſuch veſſel ſhall afterwards firſt arrive.

Forfeit if break bulk without warrant, &c.

9. Upon the arrival of any ſhip within the limits of any port in *Ireland*, for the diſcharge of the cargo, or

Packages not in the Hold to be Sealed.

or any part thereof, the Officer or Officers of the Cuſtoms who ſhall firſt go on board, ſhall before they leave the ſhip, mark or ſeal all the packages not ſtowed in the main hold, except what may be in the chains, or in other parts on the outſide of the veſſel; which mark or ſeal ſhall not be altered or defaced before the goods are legally landed.

Seals not to be defaced.

10. If the marks or ſeals laſt mentioned ſhall be altered or defaced by the maſter or any of the crew; or by any other perſon with the privity or conſent of ſaid maſter, both the maſter, and mate or ſecond in command, ſhall for every offence ſo committed forfeit *two hundred pounds*.

To report in 24 Hours.

11. The commander of every veſſel, bringing goods as aforeſaid, into *Ireland*, ſhall within twenty-four hours after arrival, report his veſſel upon oath, and deliver his manifeſts, upon penalty of *two hundred pounds*.

If report and cargo diſagree forfeit 200l.

12. If any package mentioned in the report ſhall be wanting; or if the goods on board ſhall not agree with the manifeſt; or if either the report or manifeſt ſhall not agree with the cargo found on board, the commander ſhall forfeit *two hundred pounds*. Except it can be made to appear to the ſatisfaction of the Commiſſioners of his Majeſty's Cuſtoms, that the manifeſt has been loſt or miſlaid without fraud or colluſion, or that the ſame was defaced by accident, or incorrect by miſtake, and that no part of the cargo has been unſhipped ſince taken on board in foreign parts; in ſuch caſe, the penalties and forfeitures herein before inflicted ſhall not be incurred.

If

If goods are ſhipt after clearance a ſecond manifeſt to be prepared.

If any goods, from urgent neceſſity, ſhall be taken on board in any foreign port for *Ireland*, after the manifeſt has been atteſted, the maſter ſhall make out, and ſign a ſeparate manifeſt, ſubject to all the proviſions to which the firſt manifeſt is by this act made liable, and in ſuch caſe, the penalties herein before inflicted ſhall not be incurred, if the urgent neceſſity of taking ſuch goods on board ſhall be made appear to the ſatisfaction of the Commiſſioners of the Cuſtoms.

If any goods thrown overboard in port 200l. forfeit.

13. If any goods taken on board in foreign parts, ſhall, after the arrival of the ſhip, within the limits of any port in *Ireland*, or within four leagues of the coaſt thereof; or after the production of the manifeſt to the Officer of the Cuſtoms (whether ſuch goods ſhall be inſerted in ſaid manifeſt or not) be thrown overboard, or in any manner deſtroyed (except in caſe of unavoidable neceſſity, proof of which ſhall be made to the ſatisfaction of the Commiſſioners) the commander of ſuch veſſel ſhall forfeit *two hundred pounds*.

Goods to be entered in twenty days, &c.

14. Importers are within twenty days after the maſter's report, to make entry of their goods, and pay the duties: if they fail in ſo doing, the Officers of the Cuſtoms may convey ſuch goods to his Majeſty's warehouſe at the Cuſtom Houſe, for ſecurity of the duties: and if the full duties ſhall not be paid within three calendar months after ſuch goods are lodged in the warehouſe, they ſhall be then forthwith ſold, and the produce applied towards payment of the duties and ſtorage, and ſuch charges as ſhall have been expended thereon, and the overplus (if any) rendered to

to the proprietor or perſon lawfully authoriſed: but this is not to extend to goods which may by law be entered and warehouſed upon bond.

15. No veſſel ſhall be cleared out for foreign parts until the maſter and mate have ſeverally given bond, in the penalty of *two hundred pounds*, not to land illegally, any goods on board; or to take the ſame on board, in order to be ſo landed; nor be anywiſe concerned, or aiding or aſſiſting in fraudulently importing, unſhipping, or landing the ſame; and will not hinder, moleſt, or oppoſe any Officer of the Cuſtoms or Exciſe, or their aſſiſtants, in the execution of their duty; or ſhall produce a certificate that they have already given ſuch ſecurity.

Maſter & Mate to give bond.

16. No drawback or bounty to be paid or allowed upon the exportation of goods in bales preſs-packed, unleſs the contents ſhall be verified by the oath of the maſter-packer or his foreman or ſervant who ſhall have actual knowledge of the contents, if the maſter is abſent, or prevented by unavoidable neceſſity from attendance. If the goods are packed at the place, or within ten miles of the place of exportation, the proof ſhall be by oath upon the entry, or cocket before ſome chief Officer at ſuch port: if packed at a greater diſtance, then by oath before a Magiſtrate for the county or place where ſuch maſter-packer ſhall reſide.

Preſs-packed goods.

17. Every commander of a veſſel, having goods on board for foreign parts, ſhall, when within the limits of any port in *Ireland*, or within four leagues of the coaſt thereof, produce and deliver all his cocquets to any Officer of the Cuſtoms who ſhall board his ſhip for the examination and inſpection of ſuch Officer,

Cockets to be ſhewn on demand, &c.

Officer, under the penalty of *one hundred pounds*: and if such Officer shall find any goods on board which do not correspond with the cocquet, he is required to seize such goods, which shall be forfeited; or if such Officer shall discover that any of the packages indorsed upon the cocquet are not on board the ship, the commander shall forfeit *twenty pounds* for every package so wanting.

18. No entry shall pass, nor any debenture be made out upon exportation to foreign parts from *Ireland*, of any goods entitled to drawback or bounty, but in the name of the real owner, if a resident in *Ireland*, who shall in person verify by oath his being the real owner; and if such real owner shall not have obtained a right to the drawback or bounty, he is required at the time of entering the goods for exportation, to acknowledge under his hand, upon the entry, the person or persons who are entitled to such drawback, and such person shall, after the requisites of this act are fully complied with, receive such drawback, and his receipt upon the debenture shall be an acquital or discharge. Provided that nothing in this act shall extend to hinder the agent of any joint-stock company from making oath in the same manner now allowed by law, to entitle such company to obtain any allowance upon exportation of goods from *Ireland*; nor to hinder any proprietor of lands in his Majesty's Colonies, nor any person who shall reside at a greater distance than twenty miles from the place of exportation; nor any person from exporting from any place other than that at which he resides any goods of *Irish* manufacture (being the property of such persons), by and in the name of an agent. Such agent testifying upon oath on the back of the debenture, (besides

Debentures.

Bounty goods exported.

(beſides what is required to be teſtified upon oath over and above this) the name and place of abode of the real proprietor of the goods, and if required, giving good reaſon for his knowledge of the place to which ſuch goods are intended to be exported.

Goods for Great Britain, &c. not to be paid without certificate.

19. From 1787, no bounty or premium ſhall be allowed upon goods exported to *Great Britain*, and no drawback, bounty, or premium upon any goods exported to *Guernſey* or *Jerſey*, until a certificate ſhall be produced under the hands and ſeals of the Collector, Comptroller, and Surveyor of the Cuſtoms, or any two of them, belonging to ſuch port in *England*, or from the regiſter of certificates or other chief Officers of the Cuſtoms in *Guernſey* or *Jerſey*, that the goods have been duly landed there.

Debenture goods to be ſhipt by the proper Officers, &c.

20. No goods whatever intitled to drawback, bounty, or premium, ſhall be put on board any veſſel for exportation to foreign parts, by any perſon, except the proper Officers of the Revenue; other than ſuch as ſhall be authorized for that purpoſe by licenſe under the hands of the Commiſſioners of his Majeſty's Cuſtoms, who ſhall take ſuch ſecurity by bond as they ſhall judge needful, for the delivery of the whole of ſuch goods to the Officers of the Revenue ſtationed on board; and for the faithful dealing of ſuch perſon in every reſpect, in regard to ſuch goods. Perſons ſo licenſed, ſhall upon carrying ſuch goods on board, give clear and full information thereof in writing to the maſter, or other perſon then in charge of the veſſel.

21. The

21. The Commiſſioners ſhall grant ſuch licenſe as aforeſaid, to any perſon who is now by law entitled to put on board ſuch goods, who ſhall give the ſecurity, required, and to no other perſon whatever.

22. Maſters of veſſels who ſhall neglect to bring to, at the uſual places appointed for ſtationing Officers of the Revenue, ſhall forfeit *one hundred pounds.*

Officers to have free acceſs to the cabin, &c.

23. From and after the paſſing of this act, any Officer of his Majeſty's Revenue, properly authorized to examine any ſhip or veſſel, or the cargo on board, ſhall at all times have free acceſs to the cabin, and every other part of ſuch veſſel; and if any places in the ſhip, or any boxes, cheſts, or other thing contained therein, ſhall be locked, or in any manner faſtened, and the keys ſhall be withheld, or the places ſhall not be opened, upon demand from the Officer to the perſon having charge of the veſſel; ſuch Officer, if of a degree ſuperior to Tideſmen or Watermen, is empowered to open the ſame in the beſt manner he may, and is indemnified for ſo doing: but if ſuch Officers ſhall only be in the claſs of Tideſmen or Watermen, they ſhall ſend for their ſuperior Officer, who is authorized to open, or cauſe the ſame to be opened.

Naval Officers may ſeize.

27. The commanders of any of his Majeſty's ſhips or veſſels of war, or any commiſſioned warrant or petty Officer, ſpecially authorized by them, may ſeize without deputation from the Commiſſioners of the Cuſtoms, any goods, ſhips, or veſſels, which ſhall be ſubject to forfeiture for any offence againſt the Revenue of Cuſtoms or Exciſe.

28. Surveyors

28. Surveyors General of the Cuſtoms, may examine evidence upon oath, as to any facts relative to the Cuſtoms, or the Officers employed therein, and ſuch Surveyors are reſpectively authorized to adminſter ſuch oath.

Surveyors General may examine on oath.

29. Perſons making a falſe oath, touching any of the facts directed or required by this act, to be deemed guilty of Perjury.

30. Penalties and Forfeitures, created and incurred by this act, to be recovered and applied in the ſame manner, as for other offences againſt the laws of Cuſtoms.

Penalties how to be recovered, &c.

31. If, in a Trial for ſeizure of goods, wherein a verdict ſhall be given for the claimant, there ſhall appear to have been probable cauſe for ſuch ſeizure, the defendant ſhall not be entitled to coſts.

A FURTHER

Note.—Sect. 24, 25, 26 and 32 of the Britiſh Manifeſt, do not immediately concern the trade of this kingdom.

A

FURTHER EXAMPLE

TO ILLUSTRATE

The Method of obtaining Repayment on damaged Goods.

DUBLIN, 3d MAR. 1801.

INWARDS.

The Grafton, from London, John Roach, Maſter.

Rainsford, Walſh and Horner.

+ No. 1 a 18	Twohundred and eighty			
No. 20 a 38	ſix hundred weight,			
Thirty-ſeven	two quarters, and			
Hogſheads	twenty-four pounds	563	17	4
containing	Britiſh refined Sugar,		2	6
		563	19	10

A true copy.
R. S.

H. K. pro Collector.

Francis Shearman,
Joſeph Williams,
Robert Turbett, } To view.
H. K.

No. 44. WE

WE the Underſigned, experienced in the nature and value of the goods above-mentioned, having been thereunto appointed and directed, do hereby declare and certify, upon oath, adminiſtered to us before the Right Honourable and Honourable the Commiſſioners of His Majeſty's Revenue, that we have viewed and examined ſix of the thirty-ſeven hogſheads of the ſugar above-mentioned, imported by the Grafton, 3d March, 1801; and do find that the ſaid ſix hogſheads of ſugar have been damaged by ſalt water, or otherwiſe, and have been thereby leſſened $\frac{168}{365}$ parts in their true value.

Sworn 17 April, 1801, at the Board.

F. S
J. W.
R. A.

WE hereby certify, that upon landing and diſcharging the above thirty-ſeven hogſheads of ſugar, we found that ſix hogſheads of them had been damaged by ſalt water, or otherwiſe, and that the weight thereof was as follows:

	Invoice Weight.				Scale Weight.			
No. 9,	8	3	17		8	0	2	
11,	8	2	24		7	3	17	
13,	8	2	27		7	2	17	
37,	10	1	11		9	0	27	
21,	10	0	3		9	1	26	
24,	8	3	14		8	0	19	
	55	2	12	groſs	50	1	24	groſs
	7	0	27	tare	7	0	27	tare
	48	1	13		43	0	25	
	43	0	25	deduct				
	5	0	16	deficient in wt. for repayment.				

So

So that the merchant over-entered five hundred weight and fixteen pounds refined Sugar.

AND we further certify, that the allowance within fet forth is, in our opinion, juft and reafonable.

W. F. Surv.
E. J. Lr.

Cuftom-Houfe, Dublin, 17*th April*, 1801. } W. H. L. Examr.

Re-payment of $\frac{169}{1792}$ part of the duty paid upon forty-three hundred weight, and twenty-five pounds of Britifh refined Sugar, at 39s. 4d. per cwt. damaged, as appears by the foregoing certificate; and alfo upon five hundred weight and fixteen pounds of ditto totally loft.

Cwt.	qrs.	lb.		s.	d.			L.	s.	d.
43	—	25	at	39	4	-	-	85	0	1

						L.	S.	D.
$\frac{169}{1792}$ thereof					- - -	38	18	7
C.	q.	lb.		s.	d.			
5	—	16	at	39	4	10	2	4
						49	—	11

J. W. D. Cus. & Coll.
S. W. Aft. Ex. Cuftoms

Ent. E. J. Regr. Drawbacks, &c.

YOU

£. 49 — 11

YOU are to pay unto Rainsford, Walsh and Horner, merchants, the above sum of forty-nine pounds and eleven pence sterling; and place the same to your account of Repayments for the quarter ending the day of , 1801; for which this, with the said merchant's receipt, shall be your warrant and discharge. Dated at the Custom-House, Dublin, this 30th day April, 1801.

To

Recr. Generl.

H. L. Commr.
D. Commr.
J. T. Commr.

Received the above sum of forty-nine pounds and eleven pence.

R. W. H.

The

The merchant's ſtatement of his loſs is made out in the following form:

Statement of Loſs on 6 Hhds Refined Sugar, per the Grafton, J. Roach, from London.

If arrived ſafe, they would have ſold as follows:

	Cwt. q. lb.	Cwt. q. lb.
+ No. 9 - Gr. Wt.	8 3 17	tare 1 0 27
11 - - -	8 2 24	- - 1 0 12
13 - - -	8 2 27	- - 1 0 7
37 - - -	10 1 11	- - 1 1 14
	36 2 23	- - 4 3 4
tare	4 3 4	
	31 3 19	- - - at £. 7 14 - £. 245 15 7
No. 21 - - Wt.	10 0 3	tare 1 1 16
24 - . -	8 3 14	- - 1 0 7
	18 3 17	2 1 23
tare	2 1 23	
	16 1 22	- - - at £. 7 10 - - 123 7 0
		£. 369 2 7

But being damaged, they ſold thus:

	Cwt. q. lb.	
No. 9 - - Wt.	8 0 2	
tare	1 0 27	
	6 3 3	- at 70s. - £. 23 14 4
No. 11 - - Wt.	7 3 17	
tare	1 0 12	
	6 3 5	- at 81s. - 27 10 4
No. 13 - - -	7 2 17	
tare	1 0 7	
	6 2 10	- at 75s. - 24 14 2
No. 37 - Wt.	9 0 27	
tare	1 1 14	
	7 3 13	- at 116s 6d. 45 16 5
No. 21 - Wt.	9 1 26	
tare	1 1 16	
	8 0 10	- at 103s. - 41 13 2
No. 24 - -	8 0 19	
tare	1 0 7	
	7 0 12	- at 102s. - 36 4 10
		199 13 3
		loſs £. 169 9 4

DUTIES which came too late to be inserted under their proper heads, to take place from and after 10th May, 1801.

TEA, at or under 2s. 6d. per lb. 20l. per cent. - - - exceeding, 2s. 6d. per lb. 35l. per. cent. - - - } to be paid according to the price for which the same shall have been purchased at the East India Company's sales in London.

SUGARS, the cwt. viz.	Former Duty.			Add. Duty.			Present Duty,		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Muscovado or Clayed Sugar.				0	2	0			
Bastards, White or ground	0	19	8	0	2	0	1	1	8
Lumps, - - -	1	16	10¾	0	3	9	2	0	7¾
Single loaf, - - -	1	19	4	0	4	0	2	3	4
Sugar Candy, brown, -	1	16	10	0	3	9	2	0	7
Sugar Candy white, Powder and double loaf, and any other sort. - -	2	2	4		4	3½	2	6	7½

COALS, an additional duty of 10$\frac{14}{20}$d. for every Ton, containing 20 cwt.

The above additional duties to be drawn back on due exportation from Ireland.

Example of an Entry of Tea, according to the preſent Duties.

INWARDS. 12 May, 1801.

Fame, Daniel Grayſon, Maſter, from Liverpool.

Joſeph Williams.

I. W.
70 a 110. } Containing three thouſand ſix hundred and eighty
Forty one } nine pounds Black Tea, viz.
Cheſts.

	s. d.	Value			
Seven hund. twenty lb. at	2 0	£.72	0	0	
Four hundred lb. - at	2 6	50	0	0	
at 20*l.* per cent.		122	0	0	24 8 0
One thouſand & thirty four lb. - at	2 9	142	3	6	
Fifteen hundred thirty five lb. - - at	3 4	255	16	8	
One hundred fifty lb. at	3 6	26	5	0	
at 35*l.* per cent.		424	5	2	148 9 9
per Cocket, 2 May, 1801. E. J.					2 6
					173 0 3

No.

SUMMARY OBSERVATIONS,

As to allowances, privileges and prohibitions, founded on the Acts of Exciſe, Cuſtom and Navigation, &c. in England and Ireland; ſome of which though introduced in the body of the work, are neceſſarily inſerted here.

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1. No goods can be entered before the veſſel is invoiced.

2. Goods coming from *Great Britain*, without being accompanied by the proper documents, are chargeable with the foreign duty, unleſs the Commiſſioners ſee reaſon to make a ſpecial order to the contrary.

3. A Surcharge by the Examinator of Cuſtoms on a former Entry, remaining unpaid, juſtifies detainer of goods entered by the ſame perſon.

4. Sheep ſkins tanned with bark, are to pay duty on importation as Baſil Leather.

5. Lamb-ſkins with the wool on, cannot be exexported to any place but *Great Britain*, on forfeiture thereof.

6. Rum

6. Rum or ſpirits of the *Britiſh* plantations in *America*, cannot be imported from thence or from *Great Britain*, in any veſſel under the burthen of 70 tons, nor in caſks, bottles, jars or other packages, leſs than 50 gallons guage each—and foreign brandy, ſtrong waters, or other ſpirits, cannot be imported from any place whatſoever in foreign parts, in any veſſel under the burthen of 100 tons.

7. Tobacco cannot be imported in veſſels under 150 tons burthen, nor in packages containing leſs than 425lb. wt. nor Tea in packages leſs than 10 pounds each.—But one pound of tea and two gallons of ſpirits are allowed for the uſe of each ſeaman on board.

8. No drawback is allowed on foreign ſpirits exported in caſks or veſſels, containing leſs than 50 gallons each.

9. The duty on Salt, uſed in curing fiſh, caught on the Coaſt of *Ireland*, and on Salt, uſed in bleaching, is drawn back, on proof thereof to the ſatisfaction of the Commiſſioners.

10. There is a drawback of 2s. per buſhel allowed on Salt, made of Rock-ſalt, imported and uſed in curing fiſh on proof as above.

11. The duties paid on Crude Brimſtone and Saltpetre imported, are drawn back, on proof that the ſame were uſed in making *Vitrol* or *Aquafortis*.

12. Where

12. Where goods are taken away before duty is paid, goods fubſequently entered are liable to all duty and charges.

13. Goods ſeized if not claimed within 21 days after, are forfeited.

14. Periſhable goods ſeized, may be ſold at any time after ſeizure, by Commiſſioner's order. Ships, veſſels, boats, or beaſts of burthen are deemed periſhable.

15. No foreign goods can be imported from the *Iſle* of *Man*.

16. Hard Soap, Candles and Starch are not allowed to be imported into *England* in packages leſs than 224lbs. net. *(Britiſh.)*

17. All Prize Goods and Prize Ships are exempted from the requiſitions of A. N. 12 C. 2. c. 18. relative to importations only from the places of their growth, produce, or manufacture, 27 *G.* 3. *(Britiſh.)*

18. Prize Goods condemned abroad, are entitled on importation into *Great Britain*, to the ſame indulgences as if originally brought into *Britiſh* ports. 33 G. 3 C. 34. § 38. *(Britiſh.)*

19. Goods cannot be taken out of the King's ſtores to be exported, until regularly entered inwards, and the duty and all charges paid.

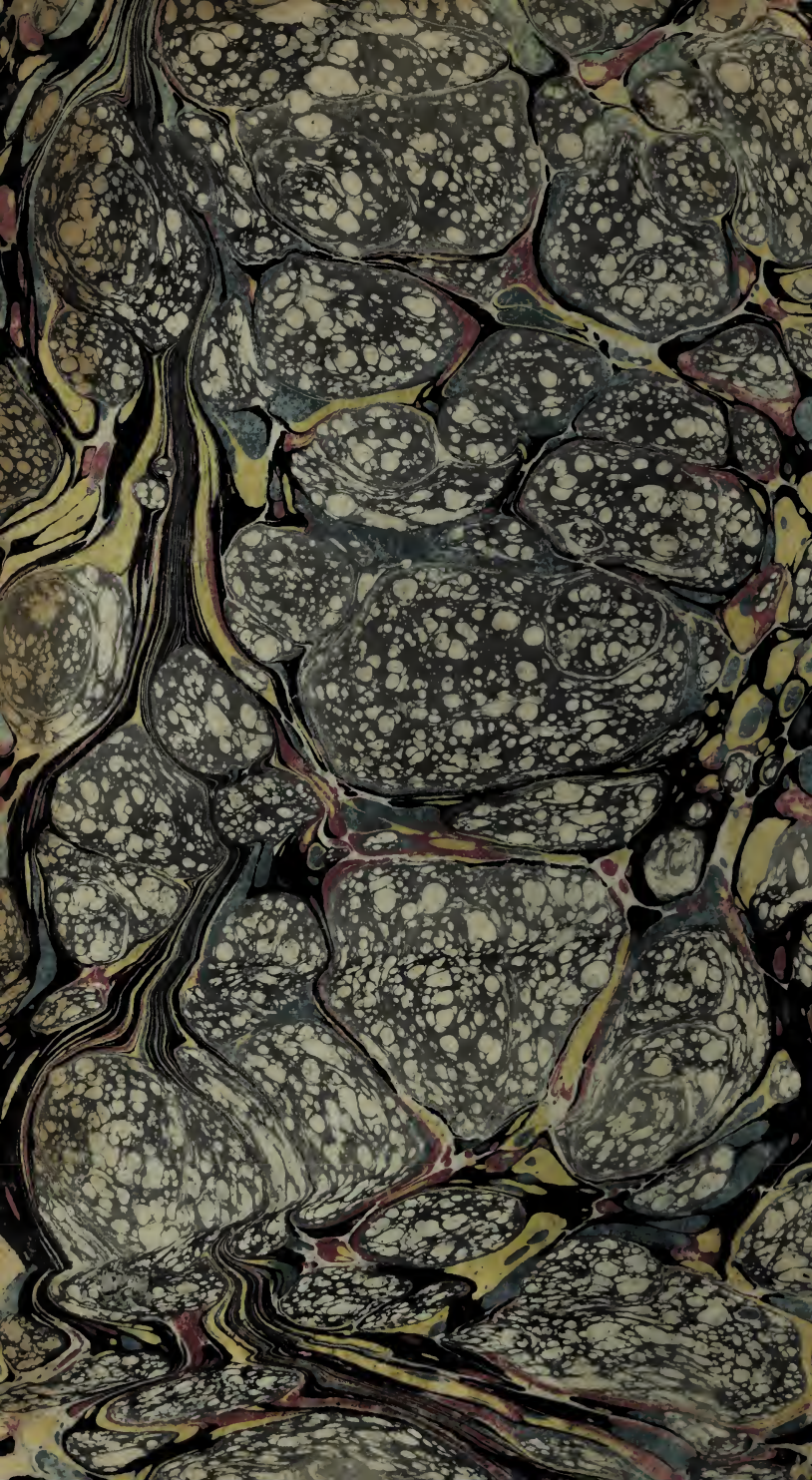
20. Since

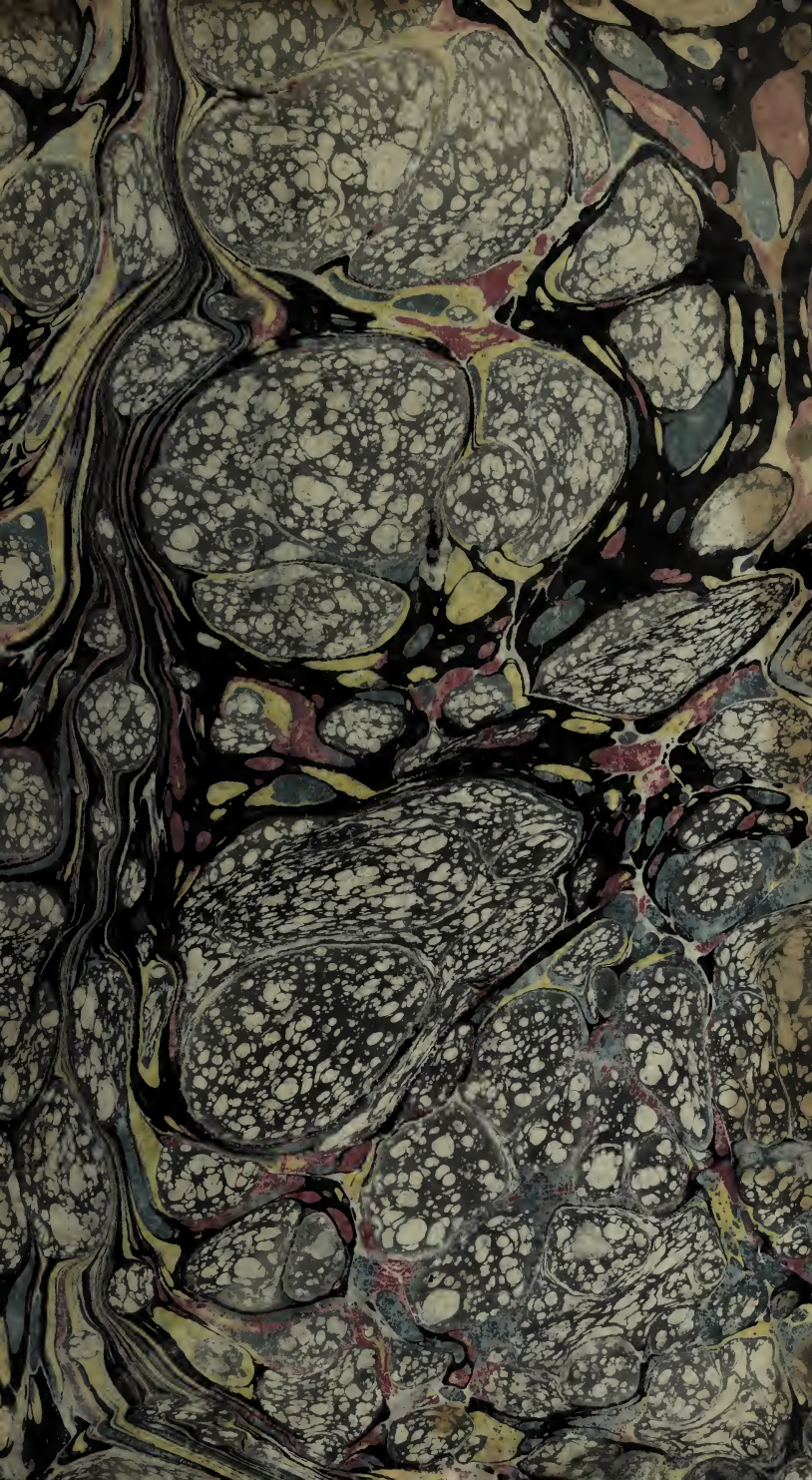
20. Since expiration of the *American* intercourſe Bill—all goods coming from the *United States* or their dependencies, not being the growth, produce or manufacture of the *Britiſh Plantations* in *America* or the *Weſt-Indies*, are ſubject to the foreign duty.

Method of obtaining Drawback on Iriſh Spirits exported.

Firſt a permit is to be obtained from the gauger to the exporter or broker, before entry outwards, (obſerving to inſert in the entry a quantity rather more than the permit ſpecifies, in order to provide for the probable increaſe per gauge).—After paſſing through the ſeveral offices in the Long Room, and immediately before ſhipping, the gauger and landwaiter outwards gauge and prove the ſtrength, and certify the ſame on the back of the entry or warrant outwards. The debenture officers and land waiter outwards endorſe the ſhipment thereof, and the ſurveyor enters it in his book, and ſigns the warrant.———This is to be done before the veſſel ſails.

On receipt of the certificate of landing in England, apply to the clerk of the ſhip entries to initial the ſame. The ſurveyor of Ringſend, with whom the warrant remains, then certifies the veſſel's ſailing, with the ſpirits on board. The ſurveyor and landwaiter outwards certify the quantity for drawback in the debenture paper, which is to be had at the Cocket Office.—The collecter of exciſe certifies duty paid.—The examinator of exciſe computes the amount, and obtains the Commiſſioners' ſignature. And laſtly, the Collector of Exciſe pays the Drawback.





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